

Government of Bombay

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BUDGET MEMORANDUM

FOR

1947-48

133168



BOMBAY

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Government of Bombay

BUDGET MEMORANDUM FOR 1947-48

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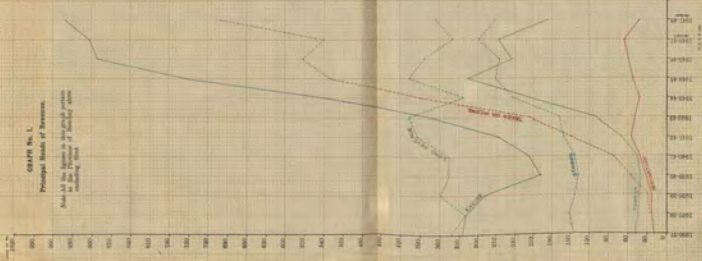
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GRAPH No. 1.

Principal Results of Research.

Note: All the figures in this graph pertain to the Province of Santiago alone including that

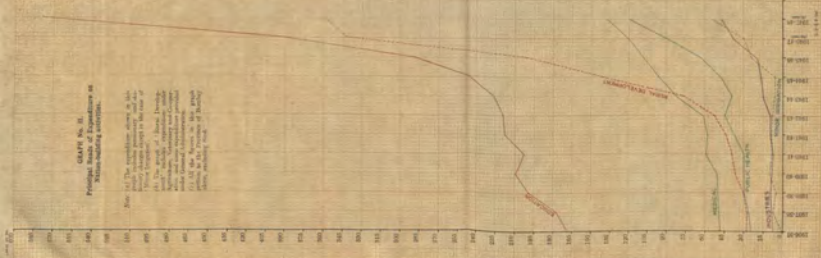


GRAPH No. II.
Principal Heads of Expenditure on
Nation-building activities.

Note: (a) The expenditure shown in this graph includes primary and secondary charges except in the case of "Home Department".

(b) The group of "Home Department" includes expenditure under Agriculture, Education and Commerce, and some expenditure provided under General Administration.

(c) All the figures in this graph pertain to the Exchequer of Bombay alone, including such



INTRODUCTORY NOTE

Section A of this note is a short review of the accounts of 1945-46, and Section B of the revised estimates of 1946-47 (based on the figures for the first eight months of the year). The budget proposals for 1947-48 are dealt with very briefly in Section C. They will be found set out in detail in the body of this publication.

SECTION A : 1945-46 (ACCOUNTS)

2. A nominal surplus of 0.24 lakhs was assumed in the budget. The accounts closed with a surplus of Rs. 84.24 lakhs :

	Rs.
Revenue Receipts	34,96.87 lakhs.
Revenue Expenditure	34,12.63 lakhs.
Revenue surplus	84.24 lakhs.

3. Important variations in estimates are explained below :—

(a) RECEIPTS.

IV—*Taxes on Income* (+ Rs. 109.20 lakhs).

A larger assignment of income-tax was made to this Province owing to an improvement in the income-tax receipts divisible between the Central Government and the Provinces.

VIII—*Provincial Excise* (+ Rs. 240.90 lakhs).

The improvement was largely due to (i) larger sales of Indian made and imported foreign liquors and enhancement of issue rates of country spirits and (ii) higher bids at auctions of country liquor shops etc.

X—*Forest* (+ Rs. 85.46 lakhs).

The chief factors were : (i) realisation of better prices for forest coupes, etc. and (ii) increased supply of timber, sleepers, etc., to the Defence Department, M. & S. M. Railway and other buyers.

XII—*Receipts under Motor Vehicles Act* (+ Rs. 15.37 lakhs).

The betterment under this head was mainly due to accelerated release of lease-lend vehicles.

XIII—*Other Taxes and Duties* (+ Rs. 31.58 lakhs).

The increase in receipts under this head was mainly due to better yield from (i) Entertainment and Betting Taxes, due to larger attendance at race meetings and other places of entertainment and extension of the Entertainment Duty Act to some more towns, (ii) Electricity Duties, on account of increased consumption of electricity and (iii) Urban Immovable Property Tax, on account of collection of arrears.

XXXVI—*Miscellaneous Department* (+ Rs. 30.70 lakhs).

The improvement was mainly on account of (i) larger realisations under the control and licensing orders relating to yarn, cotton, charcoal and fire-wood and (ii) a post-budget decision to classify recoveries of the Government Transport Service as revenue receipts instead of accounting them as reduction of revenue expenditure.

(b) EXPENDITURE.

8—*Provincial Excise* (+ Rs. 24.00 lakhs).

The increase in expenditure was mainly due to payment of arrears of compensation to certain Indian States with which excise leases had been executed, larger output of country spirits, etc., and consequent employment of additional staff, and grant of dearness, war and travelling allowances at higher rates.

10—*Forest* (+ Rs. 46.08 lakhs).

The increased expenditure was mainly due to larger production of charcoal, heavy demand for timber from the Defence Department, and grant of war, dearness and travelling allowances at higher rates.

12—*Charges on account of Motor Vehicles Acts* (+ Rs. 14.96 lakhs).

The increase under this head was mainly due to a larger transfer to the Provincial Road Fund, entertainment of additional staff, and grant of war, dearness and travelling allowances at higher rates.

25—*General Administration* (+ Rs. 36.95 lakhs).

The increased expenditure under this head was mainly due to employment of additional staff to cope with increase in work, increased remuneration to patils, cost of elections to the Provincial Legislature and of preparation of rolls for the Central Legislative Assembly, and grant of war, dearness and travelling allowances at enhanced rates.

29—*Police* (+ Rs. 24.94 lakhs).

The larger expenditure under this head was mainly on account of purchase of new buses, rise in price of various articles of contingencies, and grant of dearness, war and travelling allowances at enhanced rates.

37—*Education* (+ Rs. 16.61 lakhs).

The increase was mainly due to additional grants to local bodies for payment of dearness allowance to teachers, construction of new school houses, and grant of dearness, war and travelling allowances at higher rates.

38—*Medical* (+ Rs. 17.54 lakhs).

The increased expenditure under this head was mainly due to rise in prices of articles purchased, additional grants paid to Nursing associations, entertainment of additional staff, and grant of dearness, war and travelling allowances at higher rates.

47—*Miscellaneous Departments* (+ Rs. 130.25 lakhs).

The increase under this head was mainly due to expansion of the scheme for distribution of subsidised milk, change in the accounting procedure of the Government Transport Service (already referred to), additional expenditure on staff, and grant of dearness, war and travelling allowances at enhanced rates.

50—*Civil Works* (+ Rs. 25.10 lakhs).

The main reasons for the increase were heavy expenditure on repairs to roads of military importance and to those damaged by floods, and construction of various urgent works.

64-A—*Transfer to Revenue Reserve (P. W. R. and Development) Fund*
(+ Rs. 150 lakhs).

A larger transfer was made on account of the improvement in the revenue position.

4. At the end of 1945-46, the closing cash balance amounted to 23,14.58 lakhs as follows :—

	Closing cash balance for 1945-46. (In lakhs of rupees)
Central Road Fund	4.68
Famine Relief Fund	.01
Provincial Road Fund	49.42
Press Depreciation Reserve Fund	1.03
Nasik Distillery Depreciation Fund	1.24
Other Accounts (grants for specific purposes)	3.92
Balance with the Reserve Bank and Treasuries	41.00
Capital expenditure met from balances	-9.26.17
Other Debt Heads (excluding Civil Supplies and Advances Repayable)	-0.76
Civil Deposits	2.70.85
Advances repayable	-11.34
Special Development Fund	3.84.24
Post-war Reconstruction and Development Fund	12.50.00
Free balance	12.52.46
	23,14.58

SECTION B: 1946-47 (REVISED ESTIMATES).

5. The revised estimates, based on the actuals for the first eight months, show a revenue surplus of Rs. 8.31 lakhs against Rs. 5.14 lakhs assumed in the budget :—

	Rs.
Revenue Receipts	36,11.34 lakhs.
Revenue Expenditure	36,03.03 lakhs.
Revenue surplus	8.31 lakhs.

6. The main deviations from budget estimates are explained below :—

(a) RECEIPTS.

Taxes on Income (+ Rs. 149.60 lakhs).

The improvement under this head is based on the latest intimation received from the Government of India.

VIII—*Provincial Excise* (+ Rs. 218.50 lakhs).

The improvement is due to (i) larger bids realised at auctions, (ii) larger consumption of foreign liquors and ganja and (iii) larger imports of denatured spirits and medicinal and toilet preparations.

IX—*Stamps* (+ Rs. 50.97 lakhs).

The improvement under this head is mainly under "Sale of Stamps—Non-judicial", due to transactions relating to transfer of property, and under "Sale of Stamps—judicial", due to larger probate duty.

X—Forest (+ Rs. 116.27 lakhs).

The increase is due to (i) supply of a larger quantity of sawar logs to the Western India Match Company, (ii) production of a larger quantity of firewood and charcoal, (iii) supply of grass to scarcity areas, (iv) recovery of cost of tent pins supplied to the Defence Department, (v) higher rates for sleepers, supplied to the M. & S. M. Railway and (vi) better prices realised for forest coupes, kurans etc.

XII—Receipts under Motor Vehicles Acts (+ Rs. 16.28 lakhs).

The betterment under this head is mainly due to (i) more vehicles being put on the road on account of improvement in the petrol and tyre position and consequent registration of a larger number of vehicles under the Bombay Motor Vehicles Taxation Act and (ii) registration of a larger number of vehicles used by the Military and issue of temporary permits in lieu of regular permits under the Indian Motor Vehicles Act.

XXIX—Agriculture (+ Rs. 78.44 lakhs).

The increased receipts under this head are mainly due to sale of sulphate of ammonia for manure and to a larger transfer from the Special Development Fund.

The above increases are partially set off by an estimated fall of Rs. 41.34 lakhs in the receipts under "XIII—Other Taxes and Duties," mainly due to a reduction in the estimate of receipts from the sales tax imposed under the Act of 1946, on account of postponement of levy, revision of limit of turnover and inclusion of further items in the schedule of tax-free goods. There is also a reduction in the estimate of sales tax on motor spirit due to reduced military consumption of petrol.

Lastly, a reduction of Rs. 29.00 lakhs in Land Revenue receipts is anticipated on account of scarcity conditions in some parts of the Province.

(b) EXPENDITURE.

25—General Administration (+ Rs. 35.24 lakhs).

The increased expenditure is mainly on account of (i) additional provision for Ministers and their establishment, (ii) increase in the rates of salary and allowances of the Members of the Legislative Assembly and Legislative Council and (iii) interim relief to low-paid Government servants, increase in the rates of dearness allowance, and retrospective sanction of the increase in the rates of dearness and war allowances.

29—Police (+ Rs. 127.25 lakhs).

The increase is mainly due to (i) revised rates of pay, (ii) grant of interim relief, (iii) employment of additional staff for dealing with bribery and corruption, (iv) rise in prices of various articles of contingencies, (v) purchase of motor vehicles and (vi) revised rates of dearness allowance and retrospective sanction of the increase in the rates of dearness and war allowances.

37—Education (+ Rs. 81.38 lakhs).

The increased expenditure is mainly on account of (i) larger grants to local bodies for raising the minimum pay of primary teachers, (ii) introduction of crafts in primary schools, (iii) grant of interim relief and (iv) increase in the rates of dearness allowance and retrospective sanction of the increase in the rates of dearness and war allowances.

38—Medical (+ Rs. 14.23 lakhs).

The increased expenditure is due to purchase of 500 military beds for scarcity areas, manufacture of vitamin tablets, etc., in the Haffkine Institute, higher prices of supplies, grant of interim relief, higher rates of dearness allowance, and retrospective sanction to increased rates of dearness and war allowances.

39—Public Health (+ Rs. 13.65 lakhs).

The increase under this head is mainly on account of additional expenditure authorised in connection with public health measures in famine areas, purchase of

army beds with necessary equipment, appointment of additional staff, increased expenditure on repairs to water supply and drainage works, larger expenditure on Special Development Fund schemes and Post-war Reconstruction schemes, grant of interim relief, increased rates of dearness allowance and retrospective sanction to increased rates of dearness and war allowances.

46—Agriculture (+Rs. 101.92 lakhs).

The increased expenditure is mainly on account of (i) distribution of sulphate of ammonia and bone-meal at concession rates, (ii) larger expenditure on Special Development Fund. Schemes such as mechanical cultivation, construction of new wells and tanks, and measures for the intensification of the Grow More Food Campaign, (iii) grants-in-aid to stockists of Jarilla Cotton seed and (iv) increased rates of dearness allowance and retrospective sanction to increased rates of dearness and war allowances.

47—Miscellaneous Departments (+ Rs. 36.43 lakhs).

The larger expenditure under this head is mainly on account of (i) increased expenditure in connection with the milk supply scheme, (ii) decision to bear half the loss on the supply of imported concentrates to owners of milch cattle, (iii) decision that the final debit of expenditure on account of Textile and Paper Control staff and bonus to Talatis, Patils, etc. should not be transferred to '85-A', and increased rates of dearness allowance.

50—Civil Works (+ Rs. 17.48 lakhs).

The increase is mainly due to additional expenditure on repairs to various roads and buildings and grants to District Local Boards on account of local public works.

54—Famine (+ Rs. 141.71 lakhs).

The larger expenditure has been occasioned by scarcity conditions in certain parts of the Province, and subsidised supply of food grains and free distribution of reconstituted milk in the scarcity areas.

55—Miscellaneous (+ Rs. 21.60 lakhs).

The increased expenditure is mainly on account of refund of collective fines.

There remains to be mentioned one item in which the budget estimate has been reduced, viz., "64-A—Transfer to the Revenue Reserve (Post War Reconstruction and Development) Fund". The revised provision in this case is Rs. 150 lakhs as against the budget provision of Rs. 225 lakhs.

7. On the basis of the revised estimates, the cash balance of the Province is anticipated to be Rs. 17,66.14 lakhs as follows:—

		Closing cash balance for 1946-47 (In lakhs of rupees)
Central Road Fund	.. .. .	90
Famine Relief Fund	.. .. .	501
Provincial Road Fund	.. .. .	60.12
Press Depreciation Reserve Fund	.. .. .	39
Nasik Distillery Depreciation Fund	.. .. .	1.13
Other Accounts (Grants for specific purposes)	.. .. .	3.65
Balance with the Reserve Bank and Treasuries	.. .. .	41.00
Capital expenditure met from balances	.. .. .	-7.72.27
Other Debt Heads (excluding Civil Deposits and Advances Repayable)	.. .. .	8.00
Civil Deposits	.. .. .	2,70.85
Advances Repayable	.. .. .	-11.34
Special Development Fund	.. .. .	1,50.85
Post-war Reconstruction and Development Fund	.. .. .	14,00.00
Free balance	.. .. .	6,04.66
Total	.. .. .	17,66.14

A sum of about Rs. 6 crores has been invested in the current year in Government securities. This is not included in the closing cash balance.

SECTION C: 1947-48 (BUDGET ESTIMATES).

8. The budget estimates of revenue for 1947-48 are as follows:—

	Rs.		
Revenue receipts	..	..	38.91.26 lakhs.
Revenue expenditure	..	..	38.85.33 lakhs.
Revenue surplus	..	..	5.93 lakhs.

9. It has been decided to continue all existing taxes and fees at the rates in operation at the close of 1946-47. There are no new taxes in the budget. That, however, does not mean that there are not, in some cases, substantial variations between the budget estimates of revenue receipts for 1947-48 and the 8-monthly revised estimates for the current year. For example, receipts from the sales tax during the current year are confined to one quarter; whereas, a full year's revenue will be received in the year 1947-48. Receipts from the sales tax are taken into account under the head "XIII—Other Taxes and Duties"; and, mainly for the reason mentioned, the budget estimate of receipts under this head is higher than the revised estimate by about Rs. 1.75 lakhs. Another big increase in the budget is under "Taxes on Income". On the latest estimate received from the Government of India, it is expected that the provincial share of income-tax in 1947-48 will exceed the revised estimate for the current year by nearly Rs. 161 lakhs. An increase of about Rs. 40 lakhs in the receipts from provincial excise is explained by the fact that, during the first year of the programme of prohibition, the cut in consumption will, for revenue purposes, be more than counterbalanced by the enhancement of duties. A relatively small decrease in stamp revenue and a more substantial reduction in forest revenue are anticipated for the reason, broadly, that the war-time levels of the receipts from these sources are not likely to continue much longer. Finally, mention must be made of a subvention of Rs. 2 crores expected to be received next year from the Government of India as part of their promised contribution towards the financing of the Post War Reconstruction and Development programme of the province. This amount is shown against the head "LI—Extraordinary Receipts".

10. Budget estimates of revenue expenditure for 1947-48, in comparison with the 8-monthly revised estimates for the current year, are substantially higher under most of those heads of expenditure which relate to "nation-building" services, such as education, public health and co-operation. This is notably so in the case of education, where the increase is nearly Rs. 2 crores. Turning to other heads of expenditure, another large increase will be noticed under "57—Miscellaneous". The increase in this case is due to a lump provision of Rs. 1 crore in connection with the revision of the pay-scales of various classes of Government servants. The liability on this account cannot at present be properly assessed, and the provision should not be understood as pre-determining in any way the scale or amount of relief which may be involved in the ultimate revision. There are two large reductions in expenditure. Famine relief accounted for an expenditure of nearly Rs. 187 lakhs in 1946-47. The budget provision for this purpose is only Rs. 12 lakhs, and is based on the expectation of a reasonably good season. There is a saving of about 125 lakhs on account of the closure of the subsidised milk scheme in the form in which it has been in operation in Bombay city, Bombay Suburban District and Poona. This saving is reflected in the reduced budget provision under the head "47—Miscellaneous Departments".

11. An amount of Rs. 3 crores has been provided in the budget for transfer to the Post War Reconstruction and Development Fund. With this addition, the total provision in the fund will be Rs. 17 crores at the end of 1947-48. In the revenue section of the budget, an amount of about Rs. 7½ crores has been provided for financing schemes of post-war reconstruction. Of this amount, about Rs. 2½ crores is for schemes in progress and about Rs. 4½ crores for new schemes. The amount provided for post-war reconstruction schemes in the capital section of the budget is about Rs. 6 crores, of which about Rs. 1½ crore is for schemes in

progress and about Rs. 44 crores for new Schemes. Thus, the total provision, revenue and capital, for this the first year of the five-year programme of post-war reconstruction and development exceeds Rs. 13 crores.

12. The Special Development Fund will hereafter be confined to schemes for the special amelioration of backward classes, all other schemes hitherto financed from the fund being transferred to the Post War Reconstruction section of the budget. As re-constituted, the Special Development Fund will have an opening balance of about Rs. 112 lakhs at the beginning of 1947-48. Of this, an amount of Rs. 100 lakhs represents what has been ear-marked for backward classes in the 5-year P. W. R. programme of Government, while Rs. 12 lakhs represents the balance left out of Rs. 25 lakhs already so ear-marked out of the Special Development Fund in 1942-43.

13. Three contributions of Rs. 2 crores each, pertaining to 1944-45, 1945-46 and 1946-47, have already been made to the Debt Redemption and Avoidance Fund, and a fourth instalment of Rs. 2 crores has been included in the budget, bringing the total contribution to Rs. 8 crores by the end of 1947-48.

14. The provision on account of dearness and war allowances and interim relief is distributed over various heads of expenditure in the budget. The total provision for this purpose is slightly over Rs. 5 crores and includes grants-in-aid on this account to various local bodies.

15. On the basis of the revised estimates of the current year and the budget estimates of the next year, the year 1947-48 is expected to close with a cash balance of Rs. 16,77.55 lakhs.

Closing cash balance
for 1947-48

(In lakhs of rupees)

Central Road Development Fund	..	..	09
Famine Relief Fund	..	..	01
Provincial Road Fund	..	..	86.73
Press Depreciation Reserve Fund	..	..	25
Other Accounts (grants for specific purposes)	..	..	3.65
Nasik Distillery Depreciation Fund	..	..	1.23
Balance with the Reserve Bank and treasuries	..	..	41.00
Capital expenditure met from balances	..	..	-10.24.38
Other Debt Heads (excluding Civil Deposits and Advances)	..	..	24.98
Civil Deposits	..	..	2.70.85
Advance Repayable	..	..	-11.34
Special Development Fund	..	..	4.30.46
Post War Reconstruction Fund	..	..	17.00.00
Free Balance	..	..	4.54.02
			16,77.55

B. VENKATAPPIAH,
Secretary to Government.

18th February 1947.

STATEMENT A

STATEMENT SHOWING, IN THOUSANDS OF RUPEES, ACCOUNTS OF RECEIPTS
AND EXPENDITURE UNDER EACH MAJOR HEAD IN THE
YEARS 1941-42, 1942-43, 1943-44, 1944-45, 1945-46
AND BUDGET AND REVISED ESTIMATES
FOR 1946-47 AND BUDGET
ESTIMATES 1947-48.



No. of Account Head.	Heads of Revenue.	1941-42 (Accounts).	1942-43 (Accounts).	1943-44 (Accounts).	1944-45 (Accounts).	1945-46 (Accounts).	1946-47 (Budget).	1946-47 (Revised).	1947-48 (Budget).
1	2	3	4	5	6	7	8	9	10
	Principal Heads of Revenue.								
IV	Taxes on Income other than Corporation tax ...	1,47,80	2,18,00	3,90,00	5,81,20	5,78,00	5,92,50	5,42,40	1,03,90
V	Salt ...	...	...	...	...	...	...	...	...
VII	Land Revenue ...	3,94,37	4,05,63	3,21,51	4,05,78	3,89,94	3,65,76	3,36,76	3,65,28
VIII	Provincial Excise ...	2,70,95	3,75,35	5,35,73	7,55,91	8,90,30	6,81,67	9,01,17	9,41,88
IX	Stamps ...	1,62,14	1,70,30	2,44,79	2,72,54	2,66,55	2,49,28	3,00,35	2,72,47
X	Forest ...	69,76	1,13,10	2,19,38	3,13,61	2,45,09	1,51,07	2,67,04	1,85,70
XI	Registration ...	16,98	20,03	26,90	27,94	27,51	26,69	27,69	27,00
XII	Receipts under Motor Vehicles Acts ...	45,24	43,40	49,88	55,67	62,27	53,44	69,73	62,34
XIII	Other Taxes and Duties ...	2,16,70	2,28,29	3,30,97	4,50,55	4,29,17	4,88,78	4,47,44	6,23,10
	Total ...	13,93,64	15,76,10	21,17,66	28,02,80	28,79,06	24,10,49	28,92,77	31,80,85
	Irrigation, Navigation, Embankment and Drainage Works.								
XVII	Irrigation, Navigation, Embankment and Drainage Works for which capital accounts are kept ...	41,18	36,05	30,47	37,31	24,00	34,68	33,74	34,92
XVIII	Irrigation, Navigation, Embankment and Drainage Works for which no capital accounts are kept ...	14,26	11,65	11,30	15,35	25,51	42,56	31,79	8,54
	Total ...	55,54	47,60	41,77	52,66	49,50	77,24	65,53	43,46
	Debt Service.								
XX	Interest ...	68,69	70,61	65,53	62,18	60,03	58,22	64,89	73,91
	Civil Administration.								
XXI	Administration of Justice ...	39,06	21,49	28,51	32,41	36,77	26,94	34,53	35,56
XXII	Jails and Convict Settlements ...	5,90	5,17	7,44	9,45	11,55	7,09	10,74	8,04
XXIII	Police ...	13,45	17,32	17,87	18,25	17,89	14,24	15,76	15,12
XXIV	Ports and Pilotage ...	...	...	...	...	...	...	...	...
XXV	Education ...	31,23	19,31	19,53	22,41	24,60	23,01	25,43	24,83
XXVI	Medical ...	17,68	19,55	30,85	24,38	43,94	31,68	33,14	39,30
XXVII	Public Health ...	36,49	43,98	50,92	44,12	52,91	59,31	65,16	58,53
XXVIII	Agriculture ...	6,77	14,73	23,12	34,58	1,40,56	1,29,25	2,97,69	35,17
XXIX	Veterinary ...	55	29	47	1,07	62	93	1,16	46
XXX	Co-operation ...	5,51	9,77	4,64	3,87	9,32	10,23	10,65	5,40
XXXI	Industries ...	5,33	6,41	9,47	19,28	11,37	11,08	11,18	7,63
XXXII	Miscellaneous Departments ...	2,10	2,40	12,08	35,35	52,29	49,57	49,58	74,68
	Total ...	1,24,56	1,60,42	1,95,00	2,95,16	4,00,70	3,87,83	4,92,46	3,25,88
	Civil Works.								
XXXIX	Civil Works ...	64,14	64,80	39,82	34,51	40,15	39,16	41,04	31,69
XL	Bombay Development Scheme ...	15,81	15,38	15,84	16,31	16,64	16,74	17,03	16,53
XLI	Receipts from Electricity Schemes ...	3	4	1	2	11	8	40	26
	Total ...	79,98	80,19	55,67	50,84	56,90	55,98	58,47	39,48
	Miscellaneous.								
XLII	Transfers from Famine Relief Fund ...	1,52	2,51	4,05	7,23	2,66	2,55	6,25	3,28
XLIII	Receipts in aid of Superannuation ...	6,70	6,02	7,53	7,27	5,31	6,52	6,54	5,39
XLIV	Stationery and Printing ...	5,80	5,73	5,87	6,30	6,93	6,25	7,50	5,93
XLV	Miscellaneous ...	9,07	18,91	13,33	14,73	14,63	10,88	12,55	9,77
XLVI	Miscellaneous adjustments between Central and Provincial Governments ...	...	...	...	...	...	...	...	...
	Total ...	29,11	33,61	30,99	37,73	39,60	25,78	32,22	21,06
	Extraordinary Items.								
LI	Extraordinary Receipts ...	1,08	59	4,17	53	...	5,13	...	2,00,00
LII-B	Civil Defence ...	...	48	9,57	11,92	10,78	1,50	3,50	...
	Total ...	1,08	78	14,14	12,44	10,78	4,63	3,50	2,00,00
	Total, Revenue ...	16,85,29	19,50,31	23,20,25	33,56,81	34,96,87	30,19,87	36,11,94	36,51,36

No. of Account Head.	Heads of Revenue.	1941-42 (Accounts).	1942-43 (Accounts).	1943-44 (Accounts).	1944-45 (Accounts).	1945-46 (Accounts).	1946-47 (Budget).	1946-47 (Revised).	1947-48 (Budget).
1	2	3	4	5	6	7	8	9	10
Debt, Deposits and Advances.									
N.—Public Debt.									
Permanent Debt ...	...	...	3,54.23	3,50.00	3,44.00	...	...	...	...
Floating Debt ...	...	...	...	1,06.00	20.00	10.00	...	...	...
Loans from the Central Government ...	...	...	...	8.00	1.00	2.00	...	8.07	30
O.—Unfunded Debt.									
Special Loans ...	...	...	...	...	...	1.55	...	6.50	...
State Provident Funds ...	...	62.38	62.51	68.70	66.96	71.31	67.10	68.00	68.35
P.—Deposits and Advances.									
Famine Relief Fund ...	...	4.62	2.77	4.06	7.22	2.66	2.53	6.28	2.28
Appropriation for Reduction or Avoidance of Debt ...	...	6.36	6.06	27.77	51.06	74.21	77.54	77.68	80.25
Sinking Fund Investment Account, Debt Redemption and Avoidance Fund ...	...	...	...	10.48	52.44	1,09.40	1,71.37	1,61.37	1,81.66
Provincial Road Fund ...	...	12.09	2.98	14.35	20.00	27.24	18.45	28.47	26.25
Special Development Fund ...	...	1,27.29	20.00	1,50.01	2,82.28	27.62	6.78	35.62	...
Postwar Reconstruction and Development Fund ...	...	...	1,39.47	1,10.83	4,00.00	5,00.00	2,35.00	1,30.00	3,00.00
Depreciation Reserve Fund—Government Presses ...	...	31	32	31	32	35	33	35	35
Deposits of depreciation reserves of commercial concerns (Nank Distillery) ...	...	20	20	20	20	20	20	20	20
Deposits of Local Funds ...	...	3,49.56	3,67.61	3,72.13	4,23.27	4,70.40	4,33.07	5,73.00	5,00.00
Departmental and Judicial Deposits—Civil Deposits ...	...	8,94.30	17,14.29	45,17.02	13,29.56	8,66.00	9,00.00	6,00.00	7,00.00
Other Accounts ...	...	45.83	60.31	36.31	19.66	30.01	16.09	15.21	10.33
Advances repayable ...	...	21.57	23.58	5,51.95	38.63	22.07	89.50	39.50	39.60
Permanent Advances ...	...	3	30	3	12	1.22	10	15	10
Accounts with the Government of Burma ...	...	6	2	8	18	15	16	15	10
Accounts with the Reserve Bank ...	...	47	49	46	48	45	45	30	45
Suspense Accounts ...	...	14,08.94	18,85.00	15,10.16	20,21.66	20,53.24	71,69.45	80,31.86	83,12.26
Cheques and Bills ...	...	3,27.21	8,19.73	6,24.61	7,73.33	7,88.69	7,35.00	7,33.00	7,35.00
Departmental and similar Accounts ...	...	1.23	1.07	2.72	84	94	1.00	2.00	2.00
R.—Loans and Advances by Provincial Government									
...	...	71.48	73.29	80.33	97.66	1,09.08	90.90	96.77	1,05.68
S.—Remittances.									
Cash remittances and adjustments between officers rendering accounts to the same Accountant General ...	...	17,07.52	25,47.52	26,73.01	32,14.94	58,08.33	56,00.00	69,00.00	56,00.00
Adjusting account between Central and Provincial Governments ...	...	95.12	1,34.45	2,04.61	3,32.59	2,80.00	2,00.00	1,73.00	1,00.00
Adjusting accounts with Railways ...	...	18.00	21.33	28.94	51.23	47.96	41.00	20.00	20.00
Inter-Provincial suspense account—Reserve Bank of India Remittances ...	...	1.03	3.83	2.92	6.55	6.98	4.40	10.50	20.00
...	...	5,16.71	7,97.00	13,50.67	19,14.72	26,01.32	23,60.00	39,00.00	38,00.00
Total, Debt Heads ...	...	57,53.01	87,45.37	1,29,16.99	1,27,12.00	1,71,27.26	1,92,25.00	1,38,31.02	2,01,23.74
Total Receipts ...	...	74,39.40	1,07,18.98	1,68,27.24	1,70,79.51	2,06,34.22	2,18,15.47	2,34,43.26	2,40,14.28
Opening balance ...	...	98.85	4,79.59	1,99.12	76.17	-2,73.55	1,50.54	*4,14.78	+41.94
Grand Total ...	...	76,38.25	1,09,95.27	1,65,35.66	1,71,54.99	2,03,60.27	2,14,60.21	2,39,37.14	2,40,66.20

* This is exclusive of (a) 17,09.52 on account of investment of cash balance in treasury bills, (b) about 63 lakhs belonging to the Famine Relief Fund invested in Government of India Securities, (c) about 17½ lakhs of the Depreciation Reserve Fund of the Nank Distillery invested mostly in Government of India Securities and (d) 75 lakhs invested in long dated Government of India Securities.

* This is exclusive of (a) 18,99.50 on account of investment of cash balance in Treasury bills, (b) about 63 lakhs belonging to the Famine Relief Fund invested in Government of India Securities, (c) about 17½ lakhs of the Depreciation Reserve Fund of the Nank Distillery mostly in Government of India Securities and (d) 75 lakhs invested in long dated Government of India Securities.

* This is exclusive of (a) 17,24.23 on account of investment of cash balance in treasury bills, (b) about 63 lakhs belonging to the Famine Relief Fund invested in Government of India Securities, (c) about 17½ lakhs of the Depreciation Reserve Fund of the Nank Distillery invested mostly in Government of India Securities and (d) 97½ lakhs invested in long dated Government of India Securities.

No. of Account Head.	Heads of Expenditure.	1941-42 (Accounts).	1942-43 (Accounts).	1943-44 (Accounts).	1944-45 (Accounts).	1945-46 (Accounts).	1946-47 (Budget).	1946-47 (Revised).	1947-48 (Budget).
1	2	3	4	5	6	7	8	9	10
	Direct Demands on Revenue.								
7	Land Revenue	67.04	67.69	82.31	73.47	82.13	79.53	87.56	92.87
8	Provincial Excise	41.12	41.76	48.01	53.14	59.03	69.01	79.19	76.46
9	Stamps	2.12	2.43	3.94	3.38	3.31	3.21	3.65	3.53
10	Forest	34.83	68.11	1,16.90	1,95.16	1,89.64	1,02.43	1,06.16	84.41
11	Registration	5.60	6.23	7.03	7.37	7.81	8.17	8.50	9.10
12	Charges on account of Motor Vehicles Acts.	23.34	22.22	26.57	32.80	41.29	32.24	42.98	41.31
13	Other Taxes and Duties	15.36	9.87	4.85	4.70	4.90	12.04	10.35	13.17
	Total ...	1,98.91	2,17.83	2,76.41	3,70.02	3,68.11	3,06.65	3,58.99	3,90.59
	Irrigation Revenue Account.								
17	Interest on Works for which capital accounts are kept—Irrigation Works.	41.76	41.73	41.74	41.75	41.49	41.82	41.80	43.30
18	Other Revenue Expenditure financed from Ordinary Revenue—								
	A. Irrigation Works (P. W.) ..	85	85	98	1,39	2,24	2,89	4,00	5,07
	B. Navigation, Embankment and Drainage Works (P. W.).	6	7	6	5	7	7	7	6
	A. and B. Irrigation Works (Civil).	9.42	8.00	6.00	6.16	25.04	39.64	30.49	54.47
18 (1)	Other Revenue Expenditure financed from Famine Fund.	...	...	...	5.97	...	...	...	...
19	Construction of Irrigation, Navigation, Embankment and Drainage Works.	...	...	...	...	...	...	...	...
	Total ...	52.09	50.65	48.73	55.75	69.54	89.42	76.36	1,01.82
	Debt Services.								
22	Interest on Debt and other obligations...	1,14.02	1,16.29	1,04.83	88.06	81.43	75.55	81.43	74.16
23	Appropriation for Reduction or Avoidance of Debt.	6.36	6.06	27.17	2,49.25	2,70.77	2,72.13	2,72.13	2,78.40
	Total ...	1,18.38	1,22.35	1,32.00	3,37.31	3,52.23	3,47.68	3,53.56	3,52.56

No. of Account Head.	Heads of Expenditure.	1941-42 (Accounts).	1942-43 (Accounts).	1943-44 (Accounts).	1944-45 (Accounts).	1945-46 (Accounts).	1946-47 (Budget).	1946-47 (Revised).	1947-48 (Budget).
1	2	3	4	5	6	7	8	9	10
Civil Administration.									
25	General Administration ...	87.06	88.80	1,00.82	1,21.13	1,50.86	1,50.98	1,55.87	1,73.78
27	Administration of Justice ...	67.23	70.02	75.80	82.01	89.17	88.65	98.37	98.62
28	Jails and Convict Settlements ...	31.18	31.58	55.02	41.61	41.30	39.58	46.51	41.90
29	Police ...	1,72.81	2,12.39	2,48.36	2,54.12	3,10.04	3,36.38	4,58.75	4,92.51
30	Ports and Pilotage ...	1	-1	-2	6	6	9	5	5
36	Scientific Departments ...	1.07	1.21	1.11	1.31	1.55	1.46	1.98	6.56
37	Education ...	2,06.73	2,09.31	2,19.30	2,87.72	2,73.55	2,98.67	3,75.08	5,70.20
39	Medical ...	33.19	36.29	76.88	90.89	1,09.17	1,00.36	1,14.59	1,38.83
39	Public Health ...	34.62	42.37	36.01	44.04	61.68	73.05	86.70	1,16.16
40	Agriculture ...	19.74	30.38	54.59	1,14.22	1,65.21	1,92.68	2,54.00	2,87.00
41	Veterinary ...	4.57	5.03	5.56	7.89	9.96	9.09	11.52	16.40
42	Co-operation ...	15.05	15.24	9.92	12.11	14.51	24.25	37.18	36.65
43	Industries ...	8.80	9.40	13.94	14.53	18.37	32.32	56.03	45.77
47	Miscellaneous Departments ...	10.92	20.68	35.44	49.71	2,37.65	1,92.97	2,29.40	1,53.19
48-A	Capital Outlay on Industrial Develop- ment ...	...	...	...	...	...	...	1.00	1.00
	Total ...	7,02.98	7,92.64	9,33.53	10,83.06	15,16.47	15,35.06	19,62.41	21,68.48
Civil Works.									
50	Civil Works ...	1,45.16	1,62.38	1,41.37	1,72.67	2,29.10	2,40.84	2,58.32	2,61.72
51	Bombay Development Scheme ...	8.02	10.56	9.01	8.56	1.97	11.69	12.06	15.94
52-A	Other Revenue expenditure connected with Electricity schemes ...	...	...	...	36	4.90	2.81	1.17	58
53	Capital outlay on Electricity schemes met out of revenue ...	6	1	...	1	...	...	...	...
	Total ...	1,53.24	1,73.50	1,49.98	1,82.22	2,32.77	2,54.14	2,71.55	2,78.04
Miscellaneous.									
54	Famine—								
	A. Famine Relief ...	1.52	12.72	81.15	1.38	6.41	4.900	1,55.71	12.08
	B. Transfers to Famine Relief Fund ...	1.42	...	...	...	...	...	...	...
55	Supernumerary Allowances and Pensions ...	1,39.84	1,30.57	1,34.79	1,42.16	1,51.97	1,48.07	1,51.86	1,53.64
56	Stationery and Printing ...	18.57	19.68	36.41	23.04	35.51	27.10	31.91	23.28
57	Miscellaneous ...	1,57.22	41.82	1,81.34	3,15.34	87.42	32.56	34.18	1,76.38
58	Miscellaneous adjustments between Central and Provincial Governments ...	...	...	...	10.38	94	...	...	...
	Total ...	8,08.97	2,04.79	4,34.37	4,92.72	2,33.35	2,33.75	4,24.86	3,71.47
Extraordinary Items.									
59	Extraordinary Charges ...	1.21	4.28	...	17.30	...	...	...	...
54-A	Transfer to the Revenue Reserve (Post War Reconstruction and Development) Fund ...	...	1,89.47	1,70.53	4,50.00	6,50.00	2,35.00	1,50.00	2,00.00
54-B	Civil Defence ...	...	73.63	74.65	72.89	49.25	19.03	22.50	62
	Total ...	1.21	2,17.65	1,85.08	5,40.19	5,99.29	2,44.63	1,75.50	3,00.65
	Total Expenditure on revenue account (including revenue expenditure and capital expenditure within revenue accounts).	15,35.28	17,78.78	21,50.00	30,61.27	34,12.63	30,14.78	36,03.63	38,85.75
Capital Account not charged to Revenue.									
60	Construction of Irrigation, Navigation, Embankment and Drainage Works ...	1.56	22	30	15	14	62	15	21.43
70	Capital outlay on improvement of Public Health ...	7	3.25	45	-7	42	5.37	8.49	13.46
90	Bombay Development Scheme ...	-5.90	-2.59	-2.13	-7.46	-37.71	-1.59	-11.37	-6.49
91	Capital Account of Civil Works outside the Revenue Account ...	6.29	6.16	3.98	33.76	20.90	3.80	24.60	3,29.73
91-A	Capital Outlay on Electricity schemes ...	...	...	...	1.11	84	88.90	14.22	1,04.28
91-B	Payments of Commuted value of Pensions ...	30	-1.26	-4.93	-7.68	-5.94	-4.35	-2.51	-2.23
95-A	Capital Outlay on Provincial Schemes on state trading ...	...	...	11,07.25	2,76.87	-5,60.87	-87.41	-1,59.10	-2,12.61
	Total Capital Expenditure outside the revenue account.	2.02	4.31	11,64.90	2,96.08	-5,62.72	-46.66	-1,59.39	3,46.70

No. of Head.	Head of Expenditure	1941-42 (Accounts)	1942-43. (Accounts)	1943-44 (Accounts)	1944-45 (Accounts)	1945-46 (Accounts)	1946-47 (Budget)	1946-47 (Revised)	1947-48 (Budget)
1	2	3	4	5	6	7	8	9	10
	Debt, Deposits and Advances.								
	N.—Public Debt.								
	Permanent debt ...	14	2	1	10	...	...	...	...
	Floating debt ...	...	...	56.00	70.00	10.00	...	...	...
	Loans from the Central Government ...	68.02	4,16.90	4,19.07	4,18.04	71.70	77.34	76.24	71.80
	O.—Unfunded Debt.								
	Special Loans ...	63	1.14	69	1.12	...	...	400	1.00
	State Provident Funds ...	42.95	48.07	35.49	36.28	51.40	40.00	55.00	50.10
	P.—Deposits and Advances.								
	Famine Relief Fund ...	1.52	6.53	4.08	7.22	2.66	2.53	6.98	5.28
	Appropriation for Reduction or Avoidance of Debt Sinking Funds ...	...	...	15	39	17	25	25	24
	Sinking Fund Investment Account ...	...	...	85.32	1,03.18	1,83.51	2,47.52	2,38.40	2,80.78
	Debt Redemption and Avoidance Fund ...	...	...	...	2,00.00	2,10.80	2,15.92	2,18.22	2,14.82
	Provincial Road Fund ...	13.54	6.63	10.50	6.48	16.80	17.02	8.71	9.07
	Special Development Fund ...	*40.07	*36.69	*38.08	93.31	1,59.06	2,14.38*	2,69.01	50.79
	Depreciation Reserve Fund—Government Presses ...	55	54	44	72	38	75	99	48
	Deposits of depreciation reserves of com- mercial concerns (Nank Distillery) ...	8	5	4	9	4	9	33	10
	Deposits of Local Funds ...	3,41.85	3,59.29	3,90.18	4,14.91	4,66.23	4,20.00	5,75.00	5,00.00
	Departmental and Judicial Deposits—								
	Civil Deposits ...	6,84.13	16,83.76	46,38.73	12,63.86	8,21.23	9,80.00	6,00.00	7,00.00
	Other Accounts ...	45.69	44.57	27.80	27.49	23.02	14.99	18.07	10.85
	Advances repayable ...	22.01	5,54.44	25.24	37.23	41.89	39.60	30.50	39.50
	Permanent advances ...	92	26	10	81	2.19	10	2.00	10
	Accounts with the Government of Burma ...	6	7	3	20	—1	5	55	35
	Accounts with the Reserve Bank ...	39	52	42	44	40	45	45	43
	Suspense Accounts ...	17,00.32	18,13.37	15,50.02	31,01.78	56,97.81	73,59.12	85,06.00	82,32.00
	Cheques and Bills ...	3,53.00	5,14.55	6,31.92	7,71.57	7,87.06	7,35.00	7,35.00	7,35.00
	Departmental and similar accounts ...	1.21	1.09	2.71	2.6	94	1.00	2.00	5.00
	Miscellaneous Security Purchase Accounts ...	74.93	...	...	...	...	...	...	...
	E.—Loans and Advances by Provin- cial Government ...	9.62	21.22	29.03	25.10	40.15	31.55	82.22	1,90.25
	S.—Remittances.								
	Cash remittances and adjustments between officers rendering accounts to the same								
	Accountant General ...	16,96.24	25,42.75	36,86.08	52,17.47	57,77.94	56,00.00	58,00.00	28,00.00
	Remittances by Bills ...	...	4	...	...	...	...	...	...
	Adjusting account between Central and Provincial Governments ...	94.29	1,34.94	2,38.17	3,07.40	2,44.55	2,00.00	1,72.00	1,60.00
	Adjusting accounts with Railways ...	10.78	21.54	29.91	31.59	48.45	41.00	5.00	30.00
	Inter-Provincial Suspense Account ...	2.43	3.72	2.94	6.48	6.78	4.10	10.00	2.00
	Reserve Bank of India Remittances ...	5,10.04	7,96.06	13,56.22	19,26.53	25,91.92	32,50.00	29,00.00	26,00.00
	Total, Disbursements under Debt Heads ...	57,81.05	90,18.26	1,32,04.59	1,40,70.88	1,71,35.28	1,84,57.51	2,08,70.48	1,99,75.88
	Total, Capital and Debt Heads ...	57,83.48	90,18.87	1,43,00.49	1,45,67.56	1,65,32.96	1,84,40.86	2,02,12.19	1,91,77.46
	Total, Disbursements ...	72,56.66	1,07,97.15	1,64,29.49	1,74,29.83	1,99,43.59	2,14,35.33	2,38,15.22	2,40,12.61
	Closing Balance ...	2,79.49	1,28.12	70.17	—2,78.55	14,14.78	140.43	741.92	141.29
	Grand Total ...	75,28.25	1,09,25.27	1,65,35.46	1,71,51.30	2,33,60.97	2,14,66.01	2,39,57.14	2,40,56.90

* This is exclusive of (a) 18,99.85 on account of investment of cash balance in treasury bills, (b) 200.12 lakhs belonging to the Famine Relief Fund invested in Government of India securities, (c) about 172 lakhs of the Depreciation Reserve Fund of the Nank Distillery invested mostly in Government of India securities, and (d) 75 lakhs invested in long dated Government of India securities.

† This is exclusive of (a) 18,94.31 on account of investment of cash balance in treasury bills, (b) about 63 lakhs belonging to the Famine Relief Fund invested in Government of India securities, (c) about 172 lakhs of the Depreciation Reserve Fund of the Nank Distillery invested mostly in Government of India securities, and (d) 75 lakhs invested in long dated Government of India securities.

‡ This is exclusive of (a) 11,94.32 on account of investment of cash balance in treasury bills, (b) about 63 lakhs belonging to the Famine Relief Fund invested in Government of India securities, (c) about 172 lakhs of the Depreciation Reserve Fund of the Nank Distillery invested mostly in Government of India securities, and (d) 6,75 lakhs invested in long dated Government of India securities.

§ This is exclusive of (a) 19,34.26 on account of investment of cash balance in treasury bills, (b) about 63 lakhs belonging to the Famine Relief Fund invested in Government of India securities, (c) about 172 lakhs of the Depreciation Reserve Fund of the Nank Distillery invested mostly in Government of India securities, and (d) 6,75 lakhs invested in long dated Government of India securities.

STATEMENT B.

ESTIMATE OF EXPENDITURE ON CAPITAL ACCOUNT.

[In thousands of Rupees.]

	Total estimated cost of works included in 1947-48 Budget Estimates.			Expenditure up to 31st March 1946.	Estimated Expenditure in		Balance required in future.
	Works in progress.	New works.	Total.		1946-47.	1947-48.	
1	2	3	4	5	6	7	8
Irrigation Works ...	276	16,51.64	16,54.40	1.23	24	22.42	16,30.92
Bombay Development Scheme ...	7,18.29	...	7,18.29	6,22.72	8	4	95.45 *
Other Works ...	2,46.91	12,74.49	15,21.40	27.05	41.53	4,47.41	10,04.68
Total ...	9,67.96	29,26.13	38,94.09	6,50.99	41.85	4,62.87	27,30.65

Note.—The statement includes all capital expenditure whether met from (a) loan or (b) from ordinary balances except expenditure under "58, Payments of commuted value of pensions" and "55-A. Capital outlay on Provincial schemes of State Trading".

* These figures do not take into account the anticipated receipts of a capital nature which are taken in reduction of the expenditure under this head but are obtained by deducting the figures under "Suspense" and "Receipts from sale of surplus plant" from the figures under "Works" and "Establishment". For details see paragraph 305.

STATEMENT C.
STATEMENT OF OUTSTANDING DEBT.

[In thousands of Rupees.]

	Total out- standing on 1st April- 1946.	To be borrowed in 1946- 47.	To be repaid in 1946- 47.	Total out- standing on 31st March 1947.	To be borrowed in 1947- 48.	To be repaid in 1947- 48.	Total out- standing on 31st March 1948.
1	2	3	4	5	6	7	8
I. Consolidated Debt—							
(a) Government share	6,80.55	...	6.42	6,74.13	...	5.75	6,67.56
(b) Share of the Bombay Municipal Corporation, viz., three long-dated loans of the Improvement Trust ...	3,57.19	...	5.51	3,61.56	...	5.50	3,65.75
Total, Consolidated debt ...	10,43.04	...	12.05	10,35.01	...	12.25	10,33.31
II. Permanent Debt—							
(i) 3 per cent. Bombay Government Loan, 1965	3,54.23	...	...	3,54.23	...	...	3,54.23
(ii) 3 per cent. Bombay Government Loan, 1936	3,50.00	...	...	3,50.00	...	...	3,50.00
(iii) 3 per cent. Bombay Government Loan, 1938	3,44.00	...	...	3,44.00	...	...	3,44.00
Total, Permanent Debt ...	10,48.23	...	...	10,48.23	...	...	10,48.23
III. Floating Debt—							
(a) Treasury Bills	...	...	...	...	...	...	...
(b) Other Floating Debt	...	...	...	...	...	...	...
Total, Floating Debt ...	...	...	...	...	...	...	...
IV. Loans to Bombay Municipal Corporation ...	6.13.03	...	62.21	5,50.92	...	64.33	4,86.50
Total ...	27.00.30	...	74.24	26,35.06	...	78.90	25,43.15
Net debt on Government account (i.e., items I (a), II and III) ...	17,39.08	...	6.42	17,32.66	...	6.75	17,15.85

N.B.—The above figures do not include unfunded debt, mainly State Provident Funds which on 1st April 1946 amounted to 5,03.65 and are expected to amount to 5,13.95 on 1st April 1947. These obligations will have to be met some time in future, but at present the accumulations are in excess of withdrawals (see paragraphs 330-332).

The figures do not take into account credit for sumajant by Government to cultivators, local authorities, etc. These outstandings amounted on 1st April 1946 to 1,96.73.

In addition a small sum of 1.00 on account of the Bombay Development Loan, 1920, was still lying unclaimed on 1st April 1946 (see paragraph 323).

The figures do not include loans sanctioned by the Government of India in connection with Food Production Drive (See paragraphs 325 and 326).

STATEMENT D.
STATEMENT OF DEBT CHARGES.

[In thousands of Rupees.]

	1945-46 (Accounts).			1946-47 (Revised).			1947-48 (Budget).		
	Interest.	Principal.	Total.	Interest.	Principal.	Total.	Interest.	Principal.	Total.
Total debt charges included in the Budget ...	1,31.45	81.70	2,13.15	1,33.63	74.34	2,07.97	1,36.59	70.90	2,07.49
Debt charges paid by local bodies in Bombay City and passed on to the Government of India ...	46.56	65.82	1,12.38	33.26	67.82	1,01.18	40.06	70.12	1,10.18
Net Debt charges borne by Provident revenues ...	84.89	16.08	1,00.97	90.27	6.42	96.69	86.53	6.78	93.30

N.B.—The above figures of net debt charges do not take into account the receipts of interest on loans and advances made by Government which amount to about 6 lakhs.

SCHEDULE OF DEMANDS FOR GRANTS FOR THE YEAR 1947-48 SUBMITTED FOR THE VOTE OF THE LEGISLATIVE ASSEMBLY.

[Figures in thousands of rupees.]

Number of demand	Designation of the Minister.	Service or Administration to which demand relates.	Head of Account.	Amount.
A.—Expenditure from Revenue.				
1	Hon'ble the Minister for Home and Revenue.	Land Revenue	7, Land Revenue	85.30
2	Hon'ble the Minister for Excise and Reconstruction.	Provincial Excise	8, Provincial Excise	75.81
3	Hon'ble the Minister for Home and Revenue.	Stamps	9, Stamps	3.53
4	Hon'ble the Minister for Forests and Agriculture.	Forest	10, Forest	81.02
5	Hon'ble the Minister for Home and Revenue.	Registration	11, Registration	2.10
6	Hon'ble the Minister for Home and Revenue.	Charges on account of Motor Vehicles Acts...	12, Charges on account of Motor Vehicles Acts...	7.23
7	Hon'ble the Minister for Home and Revenue.	Other Taxes and Duties	13, Other Taxes and Duties	12.95
8	Hon'ble the Minister for Health and Public Works.	Irrigation (including Working Expenses) ...	XVII—Deduct—Working Expenses, and "18—Other revenue expenditure financed from ordinary revenues".	79, 84.6
9	Hon'ble the Minister for Finance, Co-operation and Village Industries.	General Administration	25, General Administration	1,50.67
10	Hon'ble the Minister for Home and Revenue.	Administration of Justice	27, Administration of Justice	79.49
11	Do.	Jails and Convict Settlements	28, Jails and Convict Settlements	41.84
12	Do.	Police	29, Police	4,81.84
13	Hon'ble the Prime Minister.	Ports and Pilotage	30, Ports and Pilotage	1
14	Hon'ble the Prime Minister.	Scientific Departments	35, Scientific Departments	6.55
15	Do.	Education	37, Education	5,85.12
16	Hon'ble the Minister for Health and Public Works.	Medical	38, Medical	1,28.54
17	Do.	Public Health	39, Public Health	1,18.02
18	Hon'ble the Minister for Forests and Agriculture.	Agriculture	40, Agriculture	2,94.43
19	Do.	Veterinary	41, Veterinary	18.30
20	Hon'ble the Minister for Finance, Co-operation and Village Industries.	Co-operation	42, Co-operation	45.09
21	Hon'ble the Minister for Industries, Fisheries and Backward Class Department.	Industries	43, Industries	45.77
22	Hon'ble the Minister for Law and Civil Supplies.	Miscellaneous Departments	47, Miscellaneous Departments	1,34.84
23	Hon'ble the Minister for Forests and Agriculture.	Capital Outlay on Industrial Development ...	43-A, Capital Outlay on Industrial Development.	1.30
24	Hon'ble the Minister for Health and Public Works.	Civil Works	50, Civil Works	(a) 3,12,77.4

(a) This demand is made up as shown below :—

50, Civil Works	Rs. 2,61,82,400
XVII—Deduct—Working Expenses—	
Establishment	9,43,200
Tools and Plant	16,600
18, Other Revenue Expenditure—	
Establishment	35,100
Tools and Plant	3,400
XLI—Receipts from Electricity Scheme—Deduct working	
Expenses—Establishment... ..	1,800
Tools and Plant	200
51, Bombay Development Scheme—	
Establishment	1,50,800
Tools and Plant	12,600
68, Construction of Irrigation, etc. Works—	
Establishment	2,87,100
Tools and Plant	27,700
51, Capital Account of Civil Works etc.—	
Establishment	29,08,800
Tools and plant	2,18,000
	3,12,77,400

Number of demand.	Designation of the Minister.	Service or Administration to which demand relates.	Head of Account.	Amount.
A.—Expenditure from Revenue—contd.				
25	Hon'ble the Minister for Health and Public Works.	Bombay Development Scheme ...	51, Bombay Development Scheme ...	11,32.5
26	Do.	Electricity Schemes ...	XLI, Receipts from Electricity Schemes— Deduct Working expenses	70.7
27	Do.	Other Revenue Expenditure, etc.	52A, Other Revenue expenditure connected with Electricity Schemes.	38
28	Hon'ble the Minister for Home and Revenue.	Famine ...	54, Famine ...	19.09
29	Hon'ble the Minister for Finance, Co-operation and Village Industries.	Superannuation Allowances and Pensions ...	55, Superannuation Allowances and Pensions.	1,32.31
30	Hon'ble the Minister for Industries, Fisheries and Backward Class Department.	Stationery and Printing ...	56, Stationery and Printing ...	33.20
31	Hon'ble the Minister for Home and Revenue.	Miscellaneous ...	57, Miscellaneous ...	1,72.33
32	Hon'ble the Minister for Finance, Co-operation and Village Industries.	Extraordinary Charges ...	58, Extraordinary Charges ...	1.93
33	Do.	Transfer to the Revenue Reserve, Civil Defence and (Post War Reconstruction) Department Office.	64A, Transfer to the Revenue Reserve, Civil Defence and (Post War Reconstruction) Department Office.	3,00.00
34	Hon'ble the Minister for Home and Revenue.	Civil Defence ...	64-B, Civil Defence ...	62
B.—Expenditure charged to Capital.				Total ...
35	Hon'ble the Minister for Health and Public Works.	Irrigation ...	68, Construction of Irrigation, etc. Works...	18,76.8
36	Hon'ble the Minister for Health and Public Works.	Public Health ...	70, Capital Outlay on Improvement of Public Health.	13.46
37	Hon'ble the Minister for Health and Public Works.	Bombay Development Scheme ...	80, Bombay Development Scheme ...	4
38	Do.	Civil Works ...	81, Capital Account of Civil Works outside the Revenue Account.	2,30.55
39	Do.	Electricity Schemes ...	81A, Capital Outlay on Electricity Schemes.	1,04.33
40	Hon'ble the Minister for Finance, Co-operation and Village Industries.	Payments of commuted value of pensions ...	53, Payments of commuted value of pensions.	7.10
41	Hon'ble the Minister for Law and Civil Supplies.	Provincial Schemes connected with the state trading.	85A, Capital Outlay on Provincial Schemes of state trading.	65,10,96.3
C.—Expenditure under Debt, Deposits and Remittance Heads.				Total ...
42	Hon'ble the Minister for Finance, Co-operation and Village Industries.	Advances repayable ...	Advances repayable ...	9.50
43	Hon'ble the Minister for Home and Revenue.	Loans and Advances bearing interest	Loans and Advances by Provincial Govern- ment.	1,90.35
				Total ...
				1,99.85

MEMORANDUM IN EXPLANATION OF THE FIGURES UNDER EACH MAJOR
HEAD OF REVENUE AND EXPENDITURE.

IV. Taxes on Income other than Corporation Tax.

Page 13,
Civil Budget
Estimate.

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.
Share of taxes on income	5,75.60	5,92.80	5,42.40	7,93.29

1. Section 138 (1) of the Government of India Act, 1935, provides that taxes on income other than agricultural income shall be levied and collected by the Federation, but a prescribed percentage of the net proceeds in any financial year of any such tax; except in so far as those proceeds represent proceeds attributable to Chief Commissioners' Provinces, or taxes payable in respect of Federal emoluments, shall not form part of the revenues of the Federation, but shall be assigned to the Provinces and to the Federated States, if any, within which the tax is leviable. The Government of India (Distribution of Revenue) Order, 1936, has accordingly fixed the prescribed percentage at 50 and the share of the Province of Bombay at 20 per cent. of the prescribed percentage. The Order originally laid down that, in addition to its own share, the Central Government shall, during the years 1937-38 to 1941-42, retain either the whole of the Provincial share or so much of it as shall, together with the Railway contribution to general revenues, bring the Central Government's share up to 13 crores. This Order was subsequently amended and the sum, to be retained by the Central Government out of the provincial pool during each of the three years after the 1st April 1939 was fixed at the sum of 4½ crores. The same amount was also fixed for retention by the Central Government during the years 1942-43 to 1945-46 under the proviso to Section 138 (2) of the Government of India Act. The current year's revised estimate and next year's budget estimate have been framed on the basis of the latest information received from the Central Government.

VII and 7, Land Revenue.

Revenue.

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.	Pages 13-14, Civil Budget Estimates.
Ordinary Revenue	3,70.26	3,60.00	3,30.00	3,60.00	
Sale of Government Estates	48	50	50	50	
Sale proceeds of waste lands, etc.	1.72	1.50	3.00	2.00	
Recoveries on account of Survey Settlement Charges	2.24	2.00	2.00	2.25	
Recovery of cost of maintenance of boundary pillars	6	3	3	4	
Recoveries of over-payments	12	10	10	10	
Collection of payments for services rendered	68	75	34	72	
Miscellaneous	14.63	8.14	10.10	8.50	
Transfer from the Special Development Fund	91	1.50	1.00	.....	
Deduct—Portion of Land Revenue due to irrigation	—6.96	—7.01	—7.21	—7.23	
Total—Land Revenue	3,84.34	3,67.51	3,39.76	3,66.88	
	—1.40	—1.75	—3.60	—1.50	
Total	3,82.94	3,65.76	3,36.16	3,65.38	

Expenditure.

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.	Pages 64-77, Civil Budget Estimates.
Charges of Administration	27.88	25.49	28.45	28.82	
Land Records	39.64	38.78	43.00	44.15	
Assignments and Compensations	13.64	13.67	15.08	13.82	
Special Development Programme	91	1.50	1.00	.....	
Post-War Reconstruction and Development Programme ... ..	.....	.....	.....	6.35	
Charges in England	6	11	3	13	
Total	82.13	79.55	87.56	92.57	
Charged	5.34	6.23	6.81	6.27	
Voted	76.79	73.32	80.75	86.30	

2. *Ordinary Revenue.*—The receipts under this head are inclusive of the portion of land revenue, due to irrigation which is subsequently transferred to irrigation heads (XVII and XVIII). The current year's revised estimate is based on past and current actuals, taking into account likely reduction due to the adverse season in some parts of the Province.

3. *Sales proceeds of waste lands.*—The receipts are of a fluctuating nature. The increase in the current year's revised and the next year's budget estimates is based on the past and current actuals.

4. *Recoveries on account of Survey and Settlement Charges.*—The next year's budget estimate is based on past and current actuals.

5. *Collection of payments for services rendered.*—The receipts under this head are of a fluctuating nature. The current year's revised estimate is based on the progress of current actuals.

6. *Miscellaneous.*—The receipts under this head are of a fluctuating nature. The current year's revised estimate is based on the progress of current actuals.

7. *Transfer from the Special Development Fund.*—The amount provided in the current year's revised estimate is equal to the expenditure to be financed from the Fund under "7 Land Revenue".

8. *Refunds.*—This is a fluctuating item. The current year's revised estimate and next year's budget estimate are based on past and current actuals.

Expenditure.

9. *Charges of Administration.*—The increase in the current year's revised estimate and the next year's budget estimate is due to (i) payment of interim relief to low paid Government servants, (ii) additional establishment, (iii) anticipated expenditure on acquisition and improvement of land for, village sites, and (iv) increase in the rate of dearness allowance.

10. *Land Records.*—The increase in the current year's revised estimate and the next year's budget estimate is due to (i) payment of interim relief to low paid Government servants, (ii) increase in the rates of dearness allowance, (iii) larger expenditure on travelling allowance, and (iv) increased strength of establishment.

11. *Assignments and Compensations.*—The increase in the current year's revised estimate is due to payment of claims in arrears.

12. *Special Development Programme.*—The decrease in the current year's revised estimate is due to smaller expenditure on construction and repairs to chavdis. From the next year the expenditure from the Fund is to be confined to ameliorative measures for backward classes.

VIII and 8, Provincial Excise.

Revenue.

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.	Pages 15-18, Civil Budget Estimates.
Country Spirit	3,09,61	2,50,00	2,88,00	3,00,00	
Country fermented liquor	1,00,86	72,90	1,05,00	1,02,00	
Malt Liquors	1,88	2,50	1,00	1,00	
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits)	3,20,93	2,23,00	3,53,60	4,07,50	
Receipts from commercial spirits including denatured spirits and medicated wines	3,73	3,50	4,50	4,40	
Opium	33,42	30,67	37,80	29,49	
Duties on medicinal and toilet preparations containing alcohol, opium etc.	7,01	3,75	8,50	6,00	
Hemp and other drugs	40,39	32,00	38,32	28,45	
Receipts from distilleries	60,54	52,00	54,91	44,22	
Fines, confiscations and miscellaneous	20,34	20,60	20,35	17,60	
Recoveries of overpayments	10	10	1,00	10	
Collection of payments for service rendered	21	23	20	20	
Total	8,99,02	6,92,67	9,11,18	9,49,06	
Deduct—Refunds	-8,12	-10,00	-10,01	8,10	
Net Total	8,90,90	6,82,67	9,01,17	9,41,86	

Expenditure.

	Accounts, 1945-46.	Budget Estimate, 1946-47.	Revised Estimate, 1946-47.	Budget Estimate, 1947-48.	Pages 78-86, Civil Budget Estimates.
Superintendence	1,50	1,51	1,57	1,69	
District Charges	27,74	28,05	33,68	32,50	
Distilleries	23,32	49,94	23,01	21,71	
Departmental and Commission Shops	2,03	2,30	2,74	2,59	
Cost of Opium supplies to Provincial Excise Department	4,86	7,00	8,26	7,20	
Purchase of Ganja and other Drugs	22	20	22	23	
Compensations	29,16	9,77	9,33	10,52	
Works	3	.....	7	.....	
Charges in England	15	24	21	2	
Total	89,03	69,01	79,19	76,46	
Charged	10,91	86	71	65	
Voted	79,02	68,15	78,48	75,81	

Revenue.

13. *Country Spirits*.—The increase in the current year's revised estimate is due to higher bids realised at the current year's auctions. The increase in the next year's budget estimate is due to increased receipts on account of steep increase in duty as a result of prohibition policy of Government.

14. *Country Fermented Liquor*.—The increase in the current year's revised estimate is due to higher bids realised at the current year's auctions. The increase in the next year is mainly due to the steep increases in duty resulting from the prohibition policy.

15. *Malt Liquor*.—The increase in the current year's revised estimate is due to larger imports of Indian-made beer into the Province. The next year's estimate takes into account steep increases in duty.

16. *Wines and Spirits*.—The increase in the current year's revised estimate and the next year's budget estimate is due to larger sales of foreign liquor.

17. *Receipts from Commercial Spirits including Denatured Spirits and Medicated Wines*.—The increase in the current year's revised estimate and the next year's budget estimate is due to larger imports of denatured spirits.

18. *Opium*.—The increase in the current year's revised estimate is due to higher bids realised at the current year's auctions and the rise in the cost price of opium.

19. *Duties on medicinal and toilet preparations, etc.*—The increase in the current year's revised and the next year's budget estimate is due to larger imports of medicinal preparations.

20. *Hemp and other drugs*.—The increase in the current year's revised estimate is due to greater consumption of ganja and larger bids realised at the current year's auctions.

21. *Receipts from Distilleries*.—The increase in the current year's revised estimate is due to the enhancement of issue rates of country liquor and increased consumption of spirits manufactured at the Nasik Distillery. The receipts in the next year are expected to fall as a result of the new prohibition policy.

22. *Fines, Confiscations and Miscellaneous*.—The receipts under this head are of a fluctuating nature. The decrease in the next year's budget estimate is mainly due to smaller sales of country liquor at Government Depots.

23. *Recoveries of overpayments*.—The increase in the current year's revised estimate is based on the current actuals.

24. *Refunds*.—The next year's budget estimate is based on the progress of past actuals.

Expenditure.

25. *Superintendence*.—The decrease in the current year's revised estimate is due to the expenditure of the Commissioner's pay being debited to "47-Miscellaneous Departments" as he was performing the duties of the Milk Commissioner for a part of the year in addition to those of the Commissioner. The increase in the next year's budget estimate is due to (i) interim relief sanctioned to the low paid Government servants and (ii) additional temporary establishment.

26. *District Charges*.—The increase in the current year's revised estimate and the next year's budget is due to (i) increased rates of dearness allowance and (ii) interim relief sanctioned to low paid Government servants. The current year's revised estimate also provided for retrospective sanction of increases in the rates of dearness and war allowances.

27. *Distilleries*.—The increase in the current year's revised estimate compared with the budget estimate of that year is due to (i) increased expenditure on account of higher cost of articles of plant and machinery (ii) interim relief sanctioned to the low paid Government servants and (iii) increase in the rates of dearness allowance and retrospective sanction of the increase in the rates of that allowance. The next year's budget estimate does not provide for retrospective sanction of increase in the rates of dearness allowance.

28. *Departmental and Commission Shops*.—The increase in the current year's revised estimate is due to larger expenditure on account of transport charges of liquor to Departmental Depots and increase in the rates of dearness allowance and retrospective sanction of increases in the rates of that allowance. The decrease in the next year's budget estimate compared with the current year's revised estimate is mainly due to absence of provision for retrospective sanction to increase in the rates of dearness allowance.

29. *Cost of opium supplied to Provincial Excise Department*.—The increase in the current year's budget estimate is due to higher demand of opium.

30. *Charges in England*.—The decrease in the next year's budget estimate is due to the absence of the provision of leave salary of the Commissioner of Excise.

IX and 9, Stamps.

Revenue.

Pages 19-20,
Civil
Budget
Estimates.

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.
<i>A—Non-Judicial—</i>				
Sale of Stamps	1,91.28	1,80.00	2,21.00	2,00.00
Duty on impressing documents	8.66	7.00	7.78	7.00
Fines and Penalties	36	37	37	27
Miscellaneous	90	30	39	36
Deduct—Refunds	—1.53	—1.32	—1.43	—1.30
Total	1,97.67	1,86.25	2,28.01	2,00.33
<i>B—Judicial—</i>				
Court fees realised in Stamps (other than probate duty)	52.60	52.00	51.00	52.00
Probate Duty	17.33	12.00	22.00	15.00
Fines and Penalties	2	3	3	2
Miscellaneous	1	1	1	1
Deduct—Refunds	—78	—1.00	—80	—88
Total	69.18	63.03	72.24	66.14
Grand Total	2,66.85	2,49.28	3,00.25	2,72.47

Expenditure.

Pages 87-88,
Civil
Budget
Estimates.

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.
<i>A—Non-Judicial—</i>				
Superintendence	64	43	50	51
Charges for the sale of Stamps	1.47	1.23	1.59	1.47
Cost of Stamps supplied from Central Stamp Store	47	52	52	53
Total	2.58	2.28	2.61	2.51
<i>B—Judicial—</i>				
Superintendence	22	43	50	50
Charges for the Sale of Stamps	37	36	38	38
Cost of Stamps supplied from Central Stamp Store	14	14	16	14
Total	73	93	1,04	1,02
Grand Total	3.31	3.21	3.65	3.53

Revenue.

31. *A—Non-Judicial.*—The current year's revised estimate and next year's budget estimate are based on the progress of actuals.

32. *B—Judicial.*—The increase in the current year's revised estimate is mainly due to abnormal receipts under Probate duty.

Expenditure.

33. *A—Non-Judicial and B—Judicial.*—The increase in the current year's revised estimate is due to (i) interim relief sanctioned to Government servants, (ii) increase in the rates of dearness allowance, (iii) creation of some temporary posts, (iv) increase in the sale of stamps, and lastly (v) the increase in the cost of articles and conveyance charges.

X and 10, Forest.

Revenue.

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.	Pages 21-22, Civil Budget Estimates.
Timber and other produce removed from the forests by Government agency	1,31,52	82,00	1,03,37	72,00	
Timber and other produce removed from the forests by Consumers and Purchasers	1,03,18	60,00	1,54,48	1,06,33	
Drift and Waif wood and confiscated forest produce	4	1	2	1	
Revenue from forests not managed by Government	46	23	36	42	
Miscellaneous	1947	8,56	7,84	7,00	
Transfer from the Special Development Fund	19	35	32	.....	
Total	2,45,86	1,51,17	2,68,30	1,85,76	
Deductions—Refunds	—84	—10	—1,05	—8	
Total	2,45,02	1,51,07	2,67,34	1,85,70	

Expenditure.

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.	Pages 80-94, Civil Budget Estimates.
General Direction	1,05	1,38	1,45	1,59	
Conservancy and works	1,08,05	70,11	69,11	43,73	
Establishment	29,05	28,92	32,30	32,00	
Special Development Programme	19	35	32	.....	
Post-War Reconstruction and Development Programme	3	65	2,05	5,13	
Interest on Capital Outlay	34	33	33	33	
Charges in England	93	76	90	67	
Total	1,39,64	1,02,43	1,06,46	84,44	
Charged	5,56	5,60	5,35	3,35	
Voted	1,26,08	98,83	1,05,11	81,09	

Revenue.

34. *Timber and other produce removed from the forests by Government Agency.*—The increase in the current year's revised estimate, is due to—(i) supply of larger quantity of sawar logs to the Western India Match Company, (ii) higher rates for sleepers to be supplied to the Madras and Southern Maratha Railway, (iii) production of larger quantity of firewood and charcoal, (iv) supply of grass to the scarcity areas, and (v) recovery of cost of tent pins supplied to the Military. The decrease in the next year's budget estimate as compared with the revised estimate of the current year, is due to reduction expected in the quantity of firewood and charcoal to be supplied to the Military. It is also due to expectation of reduced supply of timber from Northern and Central Circles.

35. *Timber and other produce removed from the forests by Consumers and Purchasers.*—The increase in the current year's revised estimate, is due to better prices realised for coupes, kurans and other minor forest produce. This increase is not expected to be realised to the same extent next year.

36. *Miscellaneous*.—The decrease in the current year's revised estimate is mainly due to less recovery of establishment charges owing to stoppage of war supplies. The same reason applies for further decrease in the next year's budget.

37. *Deduct—Refunds*.—The increase in the current year's revised estimate is due to the refunds to the Director of Civil Supplies in respect of (i) the excess price paid for charcoal, (ii) refund of price of timber recovered from Messrs. Rowe Industries and Mackenzies, Limited, and (iii) refund of part value of timber and fuel to private consumers in Southern Circle, where indents could not be fully complied with.

Expenditure.

38. *General Direction*.—The increase in the next year's budget estimate, is mainly due to tuition fees, etc., to be paid to larger number of Bombay Forest Service students undergoing training at the Indian Forest College, Dehra Dun.

39. *Conservancy and Works*.—The decrease in the current year's revised estimate and the next year's budget is mainly due to discontinuance of war supplies.

40. *Establishment*.—The increase in the current year's revised estimate is due to (i) the grant of interim relief and dearness allowance at enhanced rates, and (ii) the creation of certain temporary posts.

41. *Post-War Reconstruction and Development Programme*.—Variations under this minor head have been explained in the separate issue of Post-War Reconstruction and Development Programme estimates.

XI and 11, Registration.

Revenue.

				Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.	Page 23, Civil Budget Estimates.
Fees for Registering Documents	...	...	...	26,75	26,90	27,00	26,21	
Fees for copies of registered documents	...	...	...	60	53	53	58	
Miscellaneous	...	...	...	20	19	19	18	
				27,55	26,72	27,72	27,05	
Detract—Refunds	...	...	...	—4	—3	—3	—3	
Total	...	...	...	27,51	26,69	27,69	27,00	

Expenditure.

				Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.	Pages 55-56, Civil Budget Estimates.
Superintendence	...	...	...	40	42	47	49	
District charges	...	...	...	7,41	7,75	8,33	8,61	
Total—Voted	...	...	...	7,81	8,17	8,80	9,10	

Revenue.

42. The increase in the current year's revised estimate is due to larger investments in immoveable properties indicated by current actuals. The next year's estimate takes into account normal receipts under this head.

Expenditure.

43. *District charges.*—The increase in the current year's revised estimate is due to (i) the interim relief, (ii) enhanced rates of dearness allowance and retrospective sanction of increase in the rates of that allowance, (iii) increase in the travelling allowance and dearness allowance as a result of the grant of additional pay and (iv) lastly purchase of "Fire Extinguishers" and some furniture for certain District Registry offices. The next year's estimate takes into account full year's provision for enhanced rates of dearness allowance and interim relief.

XII and 12, Receipts and Expenditure under Motor Vehicles Act.

Revenue.

Page 24,
Civil Budget
Estimates.

Minor Heads.	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.
Receipts under the Indian Motor Vehicles Act	9,88	3,66	10,98	3,90
Receipts under the Provincial Motor Vehicles Taxation Act ...	56,05	48,00	59,41	56,70
Fees and other receipts (Indian Motor Vehicles Act)	50	30	40	34
Total	65,43	53,96	70,79	62,94
Refund—Refunds	-1,14	-32	-1,97	-56
	62,27	53,44	69,72	62,14

Expenditure.

Pages 97-100,
Civil Budget
Estimates.

Minor Heads.	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.
Charges of Collection	2,25	2,27	3,24	2,63
Inspection of Motor Vehicles	4,53	4,38	4,36	4,89
Compensation to local bodies, etc.	7,11	7,05	7,05	7,05
Other Charges ... ..	.....	3	1	3
Transfer to the Provincial Road Fund	27,32	18,45	28,27	26,68
Charges in England	8	6	5	5
Total	41,29	32,24	42,96	41,31
Charged	35,80	26,77	36,32	34,08
Voted	5,49	5,47	6,64	7,23

Revenue.

44. *Receipts under the Indian Motor Vehicles Act.*—The increase in the current year's revised estimate is due to registration of an unexpectedly large number of vehicles released by the Military, and issue of temporary permits in lieu of regular permits. The decrease in the next year's budget estimate, as compared with the current year's revised estimate, is due to expectation of reduced receipts from registration of motor vehicles, as no temporary permits would be issued when the Scheme relating to the nationalisation of motor transport in the rural areas in this Province comes into operation during the next financial year, and as the Scheme itself is not likely to yield more revenue in its initial stage.

45. *Receipts under the Provincial Motor Vehicles Taxation Act.*—The increase in the current year's revised estimate is mainly due to large number of vehicles being put on the road on account of the improvement in the supply position of petrol and tyres, and registration of a large number of new vehicles. The next year's budget estimate is placed at a lower figure as it is anticipated that registration of new vehicles will not be to the same extent as in the current year.

46. *Fees and other receipts.*—The increase in the current year's revised estimate and next year's budget estimate is due to larger receipts from the supply of number plates and increase in the number of registrations of motor vehicles.

47. *Refunds.*—The increase in the current year's revised estimate is due to more claims for 50 per cent. refunds on Producer Gas Plant vehicles being due for payment. The decrease in the next year's budget estimate, as compared with the current year's revised estimate, is due to relaxation of Government orders regarding the use of Producer Gas Plant to the vehicles.

Expenditure.

48. *Charges of Collection.*—The expenditure under this minor head represents a fixed proportion of charges of the Motor Vehicles Department recorded in the first instance under the minor head 'Inspection of Motor Vehicles' plus the compensation to be paid to the Indian States in connection with the reciprocal arrangements in respect of the collection of motor vehicles tax. The increase in the current year's revised estimate is due to the change in the percentages of allocation of expenditure to this minor head and also due to the amounts of compensation to certain States for the previous year having been paid during the current year. The decrease in the next year's budget estimate, as compared with the current year's revised estimate, is mainly due to normal provision being made on account of compensation to Indian States.

49. *Inspection of Motor Vehicles.*—Although the revised estimate for the current year shows only a slight decline as compared with the budget provision, the saving is much greater when the supplementary grant of Rs. 1,14,600 sanctioned in August 1946, is taken into consideration. This was mainly due to the delay in entertaining some of the sanctioned additional staff, in respect of which the supplementary grant was made. Part of the saving was also due to change in personnel and to the change in the percentages of allocation of expenditure between this minor head and the minor head 'Charges of Collection'. The increase in the next year's budget estimate, as compared with the current year's revised estimate, is mainly due to provision made for additional staff sanctioned during the course of the current year.

50. *Compensation to local bodies, etc.*—Provision under this head is made for the payment of compensation to local bodies for abolition of tolls under section 9 (I) of the Bombay Motor Vehicles Tax Act, 1935.

51. *Transfer to the Provincial Road Fund.*—Provision on account of the amount transferred to Provincial Road Fund under Section 9 (3) of the Bombay Motor Vehicles Tax Act, is made under this minor head. The amounts transferred every year, depend upon the receipts under the Act, and the cost of their collection. The details of the transfer are shown below:—

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.
	Rs.	Rs.	Rs.	Rs.
Total receipts under the Act	56,03,104	48,00,000	59,41,305	56,70,000
<i>Deduct—</i>				
(i) Refunds		—23,000	—47,765	—42,000
(ii) Cost of collection in India		—2,23,200	—3,33,662	—2,92,700
(iii) Cost of collection in England	—28,71,210	—480	—508	—510
(iv) Lump amount mentioned in section 9 (3) of the Act		—26,57,000	—26,57,000	—26,57,000
(v) Overhead charges		—23,920	—28,619	—33,290
(vi) Loss of revenue from Motor Vehicles Tax remission under the Producer Gas Plant Scheme		—27,400	—57,106	—5,500
Net receipts transferred to the Provincial Road Fund	27,31,894	18,45,800	28,26,802	26,58,800

XIII and 13, Other Taxes and Duties.

Revenue.

Page 25,
Civil
Budget
Estimates.

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.
Taxes on luxuries including taxes on entertainments, amusements, betting and gambling ...	1,83.13	1,83.90	1,97.25	1,99.80
Receipts from Electricity Duties ...	56.33	46.00	58.45	57.62
Receipts from Tobacco Duties ...	27.79	29.60	29.00	29.00
Other items—				
Urban Immovable Property Tax ...	1,67.48	1,14.00	1,14.50	1,17.90
Sales Tax ...	50.99	1,12.49	44.54	2,18.90
Prize Competitions ...	3.19	2.49	3.40	3.19
Total ...	4,29.17	4,88.78	4,47.44	6,23.10

Expenditure.

Pages 191-
105, Civil
Budget
Estimates.

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.
Collection charges (Entertainment tax, Betting tax, Urban Immovable Property tax and Prize Competitions) ...	3.03	2.77	2.98	3.04
Collection charges-Sales tax ...	4	7.54	5.90	8.89
Charges under Electricity Acts ...	1.72	1.72	1.76	1.74
Charges in connection with Tobacco Duties ...	11	.....	1	.....
Total ...	4.90	12.04	10.35	13.17
Charged ...	.....	.....	6	22
Voted ...	4.90	12.04	10.29	12.95

52. *Taxes on luxuries including taxes on entertainments, amusements, betting and gambling.*—The increase in the current year's revised estimate and next year's budget estimate compared with the current year's budget estimate is mainly due to (i) increase in the license fees from the Royal Western India Turf Club and (ii) larger attendance at the race meetings and other places of entertainments.

53. *Receipts from Electricity Duties.*—The increase in the current year's revised estimate and next year's budget estimate compared with the current year's budget estimate is based on greater consumption of electricity.

54. *Receipts from Tobacco Duties.*—The Government of India imposed Central Excise Duty on tobacco with effect from 1st April 1943 and as compensation for the complete withdrawal and abstention from all forms of taxation on this commodity within the Province, offered the Government of Bombay an annual sum of Rs. 29 lakhs for a period of five years at the end of which the position is to be reviewed. The offer has been accepted by this Government and it has been agreed that pending the issue of orders regarding the complete withdrawal of the taxation measures referred to above, the revenue from these measures should be made over to the Government of India after deducting the actual expenditure in respect of collection of these taxes. The current year's revised estimate and the next year's budget estimate is on account of the amount of the compensation payable by the Government of India.

55. *Urban Immoveable Property Tax.*—The current year's revised estimate is based on the progress of actuals. The next year's budget estimate is based on the progress of the past and current actuals and on the anticipated increase due to new buildings and to revision of assessment on account of the rise in rents.

56. *Sales Tax.*—The decrease in the revised estimate is mainly due to (i) postponement of the levy of sales tax till October 1946, (ii) revision of limits of turnover to Rs. 30,000, (iii) inclusion of additional items in the schedule of tax-free goods and (iv) due to the smaller demand for motor spirit from the Military owing to the end of the war. The next year's budget estimate includes 2,00,00 on account of anticipated receipts from the new sales tax. Excluding this amount the next year's budget estimate for receipts from the existing sales tax stands at 15.99 as against the current year's budget estimate of 30.00. The decrease is due to smaller demand for motor spirit expected from the Military during the next year owing to the end of the war.

57. *Prize Competitions.*—The increase in the current year's revised and under the next year's budget estimate is due to greater popularity of Prize Competitions.

Expenditure.

58. *Collection charges—Entertainment tax, Betting tax, Urban Immoveable Property tax, and Prize Competition tax.*—The increase in the current year's revised and the next year's budget estimate is due to (i) the application of the Entertainments Duty Act to more places during the current year and consequently larger expenditure on special pays to the establishment concerned and (ii) larger collection charges paid to local bodies for collection of arrears of the Urban Immoveable Property tax.

59. *Collection charges—Sales Tax.*—The decrease in the revised estimate is mainly due to the whole establishment not being entertained from 1st March 1946 as originally intended for collection of sales tax. The next year's budget estimate includes Rs. 8.3 lakhs for the cost of collection of the new sales tax.

60. *Charges in connection with Tobacco Duties.*—The arrangement with the Government of India in regard to tobacco duties is summarised in paragraph 54 above. The current year's revised estimate is on account of expenditure on pay and allowances, etc., of the staff employed for the provincial tobacco duties in force. No provision is made in next year's budget estimate for tobacco establishment in view of the suspension of the Provincial Tobacco Act from the 1st May 1945.

NOTE ON THE SYSTEM OF CAPITAL AND NON CAPITAL ACCOUNTS OF IRRIGATION WORKS.

61. Irrigation works are divided into two main categories (1) works for which capital accounts are kept and (2) works for which capital accounts are not kept. All irrigation works, for which it is both desirable and possible to maintain accounts on a quasi-commercial basis, are included in the former category and those for which the maintenance of such accounts is unnecessary, either because they produce little or no revenue or because owing to their restricted size, it is not worthwhile examining the returns paid by each individual work, are put in the latter class. The important criterion in the case of a quasi-commercial undertaking is whether the work is remunerative or the reverse and it is, therefore, essential for this class of works to maintain a capital account, since it is only by reference to the amount of capital expended that the value of the results can be determined.

62. The works for which capital accounts are kept are divided into (A) Irrigation and (B) Navigation, Embankment and Drainage Works separately, each of which is again sub-divided into (1) Productive and (2) Unproductive Works.

63. The initial expenditure on the construction of an irrigation project for which capital accounts are kept is charged to the capital account of that project and such further expenditure after its completion as is necessary for the full development of the scheme is also added to that account.

64. The capital invested on the work includes (1) direct charges, i.e., cost of works, establishment, tools and plant and pensionary charges, (2) indirect charges, i.e., capitalised value of abatement of revenue from land occupied by works and audit charges, and (3) all arrears of simple interest, if any, i.e., balance of total interest over net revenue. This capital cost is commonly known as "sum-at-charge".

65. As soon as a work begins to earn revenue, a Revenue Account is opened for it. The revenue derived from the work is credited to that account and annual maintenance charges are debited to it. The difference between the gross revenue earned and the maintenance charges is the net revenue of the work.

66. If the net revenue from a capital work is expected to repay after ten years from its completion the annual interest charges on the capital invested, i.e., sum-at-charge, at 4 per cent. at such other rate as may be fixed by Government from time to time, the work is considered as "Productive"; otherwise it is treated as "Unproductive". If any productive work for which a capital account is kept fails at any time after the expiry of ten years from its completion in three successive years to yield the relevant return, it is transferred to the unproductive class. Similarly, if a work though classed as unproductive succeeds in yielding for three successive years the relevant return prescribed for a productive work, it is transferred to the productive class. The same principle applies to all extensions and improvements of an existing work.

67. The capital expenditure on irrigation works is booked in the accounts under one major head, viz., "68, Construction of Irrigation, Navigation, Embankment and Drainage Works". Funds for these works may be provided from ordinary revenues, Famine Fund or from other sources outside the revenue of which the most important is loans, but the expenditure is booked under one major head "68" only. This major head is, however, intended to include only expenditure incurred from sources outside the revenue and it is therefore necessary to deduct from this head the capital expenditure defrayed from general revenues and to show it in the revenue section of the accounts. There will thus be two deductions in lump sums at the foot of the account of the major head "68", and the amounts thus deducted from this head are booked, without details of works under the major head "19A, Financed from Famine Relief Fund" and "B-Financed from Ordinary Revenues" according to the source from which funds are provided. The net total of the major head "68" after the deductions referred to above have been made, represents that portion of the capital expenditure on irrigation works which is financed from sources outside the ordinary revenues.

68. The revenue derived from irrigation works for which capital accounts are kept and the annual expenditure on maintenance and working expenses on those works are respectively credited and debited to the revenue accounts of those works under a separate revenue head "XVII-Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept", the divisions and sub-divisions of this account also being the same as those under the corresponding capital expenditure head "68".

69. In the budget estimates of revenue for Irrigation Works under "XVII", the working expenses and maintenance charges of capital works are shown by a minus entry under gross revenue in order to show the estimated net revenue, as the essential matter is the net and not gross revenue. Although these working expenses are shown under the receipt head, they are, of course, treated in all respects as ordinary expenditure; they are subject to the same rules and conditions and, as in the case of other outlay, are included in the demand for grants.

70. There is one more minus entry to be made in the budget estimates of revenue under the head "XVII" before the net revenue is shown and that is "refunds of revenue".

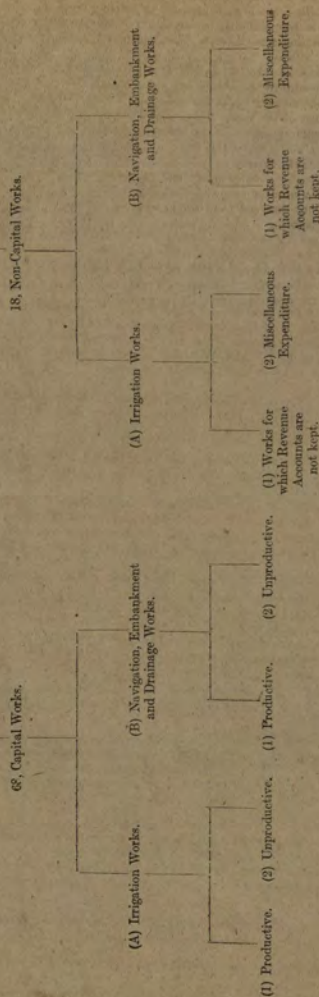
71. The interest on capital outlay is shown under the head "17, Interest on works for which capital Accounts are kept".

72. The second division of irrigation works, viz., works for which capital accounts are not kept includes a very large number of works which, while collectively of great importance, are individually

too small to make it worthwhile to maintain separate accounts for each. All expenditure upon such works—whether upon the construction of new works or upon extensions or improvements, maintenance or receipts of existing works—is accounted for under one major head "18, Other Revenue Expenditure". Since the works under this class are on a non-commercial basis and no capital accounts are kept for them, there is no object in treating maintenance charges as a *minus* entry under revenue as in the case of quasi-commercial works, and therefore, they are shown under the expenditure head "18". The only comparison here possible is that between the gross revenue (shown under revenue head "XVII") and the total expenditure of all kinds. In this division is also booked, under a separate sub-head "Miscellaneous expenditure", all expenditure upon the preliminary surveys of new projects and also the cost of famine surveys required for the preparation of the famine programme. (The works in this division are financed from ordinary revenues of the year. Those works which have a protective aspect as well as surveys for the preparation of famine programme may be financed from the Famine Relief Fund). The whole of the expenditure on all works under this class is, however, to be booked in the first instance under one major head "18" without reference to the source from which the funds are provided and it is necessary, therefore, as in the case of the major head "68" for capital works, to deduct at the foot of the account of the major head "18" a lump sum showing the amount financed from the Famine Relief Fund, the residue representing the amount financed from ordinary revenues. The amount deducted from this head is booked without details under a separate major head "18 (1), Other Revenue Expenditure financed from Famine Fund".

73. The revenues earned by this class of works are shown under the revenue head "XVIII-Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept" and the refunds of revenue are deducted from the gross receipts in order to show the net revenue for the works.

IRRIGATION WORKS.



Definitions 1.—"Capital Works" are works for which capital and revenue accounts are kept on a quasi-commercial basis. The capital expenditure is accounted for under the head "68". Revenue realised from them is credited to the head "XVII".

2.—"Non-Capital Works" are works for which individually neither capital nor revenue accounts are kept because they produce little or no revenue owing to their restricted size. The expenditure on these is accounted for under the head "18". Revenue realised from them is credited to the head "XVIII".

NOTE SHOWING THE MAIN IRRIGATION WORKS COMPLETED.

74. Cultivation in this Province depends chiefly upon rainfall, and advantage is taken of irrigation mainly for growing valuable crops (e.g., sugarcane) or to counteract the effects of drought. The larger irrigation schemes necessarily involve the construction of storage reservoirs on rivers for feeding the canals supplying water to the irrigated areas. The principal irrigation works are mentioned below.

75. *Lower Panjhra River Works, Kadwa River Works and Krishna Canals.*—The oldest of the Government irrigation works in the Deccan are the Panjhra River Works in Khandesh. They date from 1851-52 and were constructed at a cost of about 5 lakhs of rupees. Next to these among many small works are the Kadwa River Works in the Nasik District and the Krishna Canal in Satara District which came into operation in 1869. They were constructed at a cost of about Rs. 10½ lakhs and Rs. 9½ lakhs respectively.

76. *Mutha Canals.*—The Mutha Canals system consists of a large storage reservoir called Lake Fife, on the Mutha River at Khadakwasla near Poona, and two canals, the Mutha Right and Left Bank Canals. It came into operation in 1874-75 and has cost about 70 lakhs of rupees.

77. *Ekrak Tank and the Hathmati Canal.*—The Ekrak Tank in the Sholapur District and the Hathmati Canal (which was the first and is still the most important work in Gujarat) came into operation in 1872-73 and 1873-74 and about 13½ and 13¼ lakhs of rupees, respectively, have been spent on them.

78. *Nira Right and Left Bank Canals.*—The Nira Right and Left Bank Canals in the Poona and Sholapur Districts receive their supply partly from the Nira River and partly from the reservoir at Bhatgar (called Lake Whiting) on one of the tributaries of that river. The Left Bank Canal was opened in 1885 and has cost about 147 lakhs of rupees (including Shetphal Tank). The Right Bank Canal was opened in 1924 and has cost about 412 lakhs of rupees.

79. *Gokak Canal.*—The Gokak Canal in the Belgaum District is a small canal taking off direct from above a weir on the Ghataprabha River without a storage work. It was opened in 1884 and over Rs. 15½ lakhs have been spent on it.

80. *Girna Canal.*—The Girna Canal in the Nasik District is fed from the Chankapur Tank. It was constructed at a cost of Rs. 20½ lakhs and was opened for irrigation in 1909.

81. *Godavari Canals.*—The Godavari Canals system includes a storage reservoir (Lake Beale) on the Darna River and pick-up-weir at Nandur-Madhmeshwar on the Godavari from which take off the Right and left Bank Canals. This project has cost about 106 lakhs of rupees and was brought into operation in 1912. The canals irrigate lands in Nasik and Ahmednagar Districts.

82. *Pravara River Works.*—The Pravara River Works system comprises (i) a storage reservoir, called Lake Arthur Hill, in the Ahmednagar District on the Pravara River at Bhandardara, (ii) a pick-up-weir at Ojhar and (iii) two canals named the Pravara Right and Left Bank Canals. The project was sanctioned by the Government of India in 1907. Work was commenced in 1908 and both the dam and the canals have been completed. The capital cost of the whole scheme, including the dam, amounts to over Rs. 151 lakhs. The masonry dam or the storage reservoir is 274 feet high above the river bed at its highest point and about 1,600 feet in length. It is one of the highest dams in the world.

83. In addition to the above schemes, there are many other small canals and tanks which collectively irrigate large areas of lands.

84. The financial results of irrigation works for which capital accounts are kept for the trienniums ending 1945-46 are shown in the accompanying statement.

STATEMENT SHOWING THE FINANCIAL RESULTS OF IRRIGATION WORKS FOR
WHICH CAPITAL ACCOUNTS ARE KEPT, FOR THE TRIENNium ENDING
1945-46.

Statement showing the financial results of Irrigation Works for which

Serial No.	Name of work.	Date when the system first came into operation (i.e. commencement of irrigation and opening of Revenue Accounts).	Date of completion of work.	Direct charges, i.e. Works, Establishment, Tools and Plant, Suspense and Receipts on Capital Account.	Indirect charges, i.e. Capitalisation, Leave and Pension and Audit and Accounts.	Grand total, direct and indirect charges.	Accumulated arrears of interest.	Total sum at charge.	Gross receipts during the year.			
									Direct receipts.	Portion of land revenue due to irrigation.	Total.	
1	2	3	4	5	6	7	8	9	10	11	12	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Productive.												
1	Gadikeri Tank.	1943-44..	1882-83..	1881-82..	16,363	555	16,918	..	16,918	..	2,110	2,110
		1944-45..	1882-83..	1881-82..	16,363	555	16,918	..	16,918	..	2,110	2,110
		1945-46..	1882-83..	1881-82..	16,363	555	16,918	..	16,918	..	1,529	1,529
2	Mavinkop Tank.	1943-44..	1882-83..	1881-82..	30,185	3,319	33,504	..	33,504	28	1,812	1,840
		1944-45..	1882-83..	1881-82..	30,185	3,319	33,504	..	33,504	102	1,812	1,914
		1945-46..	1882-83..	1881-82..	30,185	3,319	33,504	..	33,504	65	1,812	1,877
3	Ekruk Tank.	1943-44..	1872-73..	1890-91..	12,28,117	1,12,269	13,40,386	..	13,40,386	1,96,896	..	1,96,896
		1944-45..	1872-73..	1890-91..	12,28,117	1,12,269	13,40,386	..	13,40,386	2,88,901	..	2,88,901
		1945-46..	1872-73..	1890-91..	12,28,117	1,12,269	13,40,386	..	13,40,386	3,32,236	..	3,32,236
4	Shahada Channel.	1943-44..	1922-23..	1921-22..	1,00,739	6,808	1,07,547	..	1,07,547	5,684	5,474	11,158
		1944-45..	1922-23..	1921-22..	1,00,739	6,808	1,07,547	..	1,07,547	6,877	5,474	11,351
		1945-46..	1922-23..	1921-22..	1,00,739	6,808	1,07,547	..	1,07,547	13,033	5,474	18,507
Unproductive.												
5	Chikhli Canal.	1943-44..	1870-71..	1882-83..	53,803	3,639	57,442	1,29,662	1,87,104	2,352	..	2,352
		1944-45..	1870-71..	1882-83..	53,803	3,639	57,442	1,30,635	1,88,077	1,722	..	1,722
		1945-46..	1870-71..	1882-83..	53,803	3,639	57,442	1,32,698	1,90,050	1,539	..	1,539
6	Hathmati and Khari Cut Canals.	1943-44..	1873-74..	1883-84..	12,43,648	75,081	13,18,729	17,14,947	20,33,676	61,902	1,120	63,028
		1944-45..	1873-74..	1883-84..	12,43,648	75,081	13,18,729	18,51,101	31,62,830	28,634	4,366	33,000
		1945-46..	1873-74..	1883-84..	12,43,648	75,081	13,18,729	19,13,412	32,32,141	1,05,713	2,619	1,08,332
7	Dambal Tank.	1943-44..	1880-81..	1884-85..	60,847	3,133	63,980	1,96,883	2,60,565	1,437	824	2,261
		1944-45..	1880-81..	1884-85..	60,847	3,133	63,980	1,99,150	2,63,120	670	824	1,494
		1945-46..	1880-81..	1884-85..	60,847	3,133	63,980	2,12,400	2,76,350	852	824	1,676
8	Medleri Tank.	1943-44..	1884-85..	1885-86..	78,354	3,038	81,392	2,00,836	2,82,228	1,158	..	1,158
		1944-45..	1884-85..	1885-86..	78,354	3,038	81,392	2,02,765	2,85,167	337	..	337
		1945-46..	1884-85..	1885-86..	78,354	3,038	81,392	2,07,224	2,88,716	946	..	946

*Interest is calculated as follows:—

At the average rate of 3.3252 per cent. on the Capital outlay to end of 1916-17, at 4.2 per cent. on the

capital accounts are kept, for the triennium ending 1945-46.

Working expenses and maintenance during the year.	Net revenue during the year.	*Interest during the year.	Net gain during the year.	Net loss during the year.	Percentage of net revenue on sum at charge.	Prescribed rate of interest as test of productivity?	Area irrigable at present.	Area irrigated during the year.
13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Per cent.	Per cent.	Acres.	Acres.
173	1,337	544	1,393	....	11.45	4	418	423
357	1,733	544	1,733	....	10.36	4	418	423
309	1,220	544	676	....	7.21	4	418	423
357	1,483	1,004	479	....	4.43	4	617	505
691	1,223	1,004	219	....	3.65	4	617	493
1,068	809	1,004	....	195	2.41	4	617	493
23,766	1,73,130	40,837	1,32,293	....	12.92	4	16,941	6,662
26,635	2,62,266	40,837	2,21,429	....	19.57	4	16,941	7,761
25,796	2,06,513	40,837	2,55,681	....	22.12	4	16,941	1,350
6,133	7,023	3,976	3,049	....	6.53	5	2,400	2,720
12,882	-1,531	3,976	....	5,507	....	5	2,400	3,337
21,170	-2,672	3,976	....	6,648	....	5	2,400	2,150
718	1,634	1,789	....	155	0.87	4	1,478	397
906	816	1,789	....	973	0.43	4	1,478	111
1,723	-184	1,789	....	1,973	....	4	1,478	282
76,774	-13,746	41,306	....	55,142	....	4	24,000	12,300
1,37,788	-94,758	41,306	....	1,56,154	....	4	24,000	19,915
1,29,247	-20,915	41,306	....	62,311	....	4	24,000	19,245
1,465	796	2,023	....	1,227	0.31	4	1,000	419
2,036	-542	2,023	....	2,565	....	4	1,000	489
12,603	-11,227	2,023	....	13,239	....	4	1,000	274
859	299	2,605	....	2,306	0.11	4	600	110
661	-324	2,605	....	2,929	....	4	600	171
1,900	-954	2,605	....	3,559	....	4	600	98

Capital outlay incurred from 1917-19 to 1926-27 and at 3.5 per cent. on the Capital outlay incurred from 1927-28 to 1945-46.

Serial No.	Name of work.	Date when the system first came into operation (i.e. commencement of irrigation and opening of Revenue Accounts.)	Date of completion of work.	Direct charges, i.e. Works, Establishment, Tools and Plant, Sums and Receipts on Capital Account.	Indirect charges, i.e. Capitalisation, Leave and Pension and Audit and Accounts.	Grand total, direct and indirect charges.	Accumulated arrears of interest.	Total sums at charge.	Gross receipts during the year.		
									Direct receipts.	Portion of land revenue due to irrigation.	Total.
1	2	3	4	5	6	7	8	9	10	11	12
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Unproductive—contd.</i>											
9	Mhara Tank	1913-14..	1877-78..	1886-87..	1,28,781	10,175	1,38,956	3,10,278	4,49,224	3,637	3,637
		1914-15..	1877-78..	1896-97..	1,28,781	10,175	1,38,956	3,02,824	4,48,780	6,101	6,101
		1915-16..	1877-78..	1896-97..	1,28,781	10,175	1,38,956	3,12,924	4,31,800	3,109	3,109
10	Maday Tank	1913-14..	1899-07..	1888-89..	1,61,248	6,350	1,67,598	4,43,053	6,10,631	2,763	2,763
		1914-15..	1899-07..	1888-89..	1,61,248	6,350	1,67,598	4,40,692	6,16,600	666	666
		1915-16..	1899-07..	1888-89..	1,61,248	6,350	1,67,598	4,53,416	6,21,014	2,318	2,318
11	Asundi Tank	1913-14..	1884-85..	1889-90..	60,741	14,254	74,995	1,35,799	2,16,794	78	630
		1914-15..	1884-85..	1889-90..	60,741	14,254	74,995	1,41,332	2,16,317	78	630
		1915-16..	1884-85..	1889-90..	60,741	14,254	74,995	1,48,731	2,23,726	2,370	2,760
12	Machkund Tank	1913-14..	1884-85..	1890-91..	1,40,217	18,490	1,58,707	3,30,192	4,88,899	-33	-33
		1914-15..	1884-85..	1890-91..	1,40,217	18,490	1,58,707	3,35,413	4,94,120	606	606
		1915-16..	1884-85..	1890-91..	1,40,217	18,490	1,58,707	3,40,518	4,99,222	919	919
13	Bhalabandi Tank	1913-14..	1881-82..	1890-91..	2,13,115	14,307	2,27,422	4,20,028	6,47,456	3,813	3,813
		1914-15..	1881-82..	1890-91..	2,13,115	14,307	2,27,422	6,30,269	8,97,721	7,233	7,233
		1915-16..	1881-82..	1890-91..	2,13,115	14,307	2,27,422	8,01,249	10,28,071	6,308	6,308
14	Bhatoli Tank	1913-14..	1871-72..	1891-92..	3,02,214	27,022	3,29,236	8,60,191	12,29,427	9,334	691
		1914-15..	1871-72..	1891-92..	3,02,214	27,022	3,29,236	8,65,177	12,44,413	7,384	1,762
		1915-16..	1871-72..	1891-92..	3,02,214	27,022	3,29,236	8,72,731	12,61,967	6,261	1,253
15	Koregaon Tank	1913-14..	1868-69..	1891-92..	37,923	1,266	39,189	1,18,404	1,97,593	3,152	3,152
		1914-15..	1868-69..	1891-92..	37,923	1,266	39,189	1,16,466	1,96,036	3,902	3,902
		1915-16..	1868-69..	1891-92..	37,923	1,266	39,189	1,67,703	2,04,892	3,122	3,122
16	Krishna Canal	1913-14..	1869-70..	1891-92..	8,98,163	51,644	9,49,807	3,87,680	13,37,287	78,166	78,166
		1914-15..	1869-70..	1891-92..	8,98,163	51,644	9,49,807	4,31,543	13,81,200	46,202	46,202
		1915-16..	1869-70..	1891-92..	8,98,163	51,644	9,49,807	5,07,561	14,37,368	41,915	41,915
17	Upper Man River Works	1913-14..	1872-73..	1891-92..	4,15,835	23,451	4,39,286	11,63,761	15,43,047	2,263	2,263
		1914-15..	1872-73..	1891-92..	4,15,835	23,451	4,39,286	11,15,884	15,55,170	5,108	5,108
		1915-16..	1872-73..	1891-92..	4,15,835	23,451	4,39,286	11,49,317	15,86,003	4,774	4,774

Working expenses and maintenance during the year.	Net revenue during the year.	Interest during the year.	Net gain during the year.	Net loss during the year.	Percentage of net revenue on sum at charge.	Prescribed rate of interest as test of productivity.	Area irrigable at present.	Area irrigated during the year.
13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Per cent.	Per cent.	Acres.	Acres.
841	2,816	4,282	....	1,466	0.63	4	1,700	851
1,367	4,736	4,282	454	....	1.06	4	1,700	975
1,937	1,172	4,282	....	3,110	0.26	4	1,700	666
2,087	676	5,362	....	4,686	0.11	4	1,345	473
1,363	-697	5,362	....	6,059	....	4	1,345	463
1,280	1,038	5,362	....	4,324	0.17	4	1,345	384
1,104	-477	2,020	....	2,497	....	4	1,011	268
4,230	-3,513	2,020	....	5,533	....	4	1,011	257
8,168	-5,379	2,020	....	7,399	....	4	1,011	258
972	-1,007	4,663	....	5,679	....	4	750	....
1,364	-558	4,663	....	5,321	....	4	750	11
1,353	-430	4,663	....	5,102	....	4	750	....
3,747	96	7,087	....	6,961	0.61	4	2,000	1,720
2,10,417	-2,03,164	7,087	....	2,10,271	....	4	2,000	1,466
1,70,171	-1,63,863	7,087	....	1,70,950	....	4	2,000	1,179
2,183	2,042	11,709	....	9,667	0.16	4	12,124	878
2,413	6,723	11,709	....	4,986	0.54	4	12,124	776
3,461	4,165	11,709	....	7,554	0.33	4	12,124	534
1,288	1,864	1,261	603	....	1.18	4	1,050	817
1,102	2,800	1,261	1,539	....	1.79	4	1,050	814
32,709	-49,677	1,261	....	50,838	....	4	1,050	775
28,205	30,964	20,948	10,016	....	2.99	4	12,320	9,577
90,617	-14,115	20,948	....	44,063	....	4	12,320	6,366
87,985	-46,070	20,948	....	76,018	....	4	12,320	9,394
4,123	-1,870	13,827	....	15,697	....	4	2,080	1,924
3,404	1,704	13,827	....	12,123	0.11	4	2,080	1,243
24,380	-19,606	13,827	....	33,433	....	4	2,080	249

Serial No.	Name of work.	Date when the system first came into operation (i.e., commencement of irrigation and opening of Revenue Accounts).	Date of completion of work.	Direct charges, i.e., Works, Establishment, Tools and Plant, Salaries and Receipts on Capital Accounts.	Indirect charges, i.e., Capitalisation, Leave and Pension and Audit and Accounts.	Grand total, direct and indirect charges.	Accumulated arrears of interest.	Total sum at charge.	Gross receipts during the year.			
									Direct receipts.	Portion of land revenue due to irrigation.	Total.	
1	2	3	4	5	6	7	8	9	10	11	12	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Unproductive—contd.												
18	Maini Tank	1943-44	1875-76..	1891-92..	4,70,538	25,792	4,96,330	9,45,289	14,41,628	7,968	7,568	
		1944-45	1875-76..	1891-92..	4,70,538	25,792	4,96,330	10,05,878	15,02,208	8,367	8,367	
		1945-46			4,70,538	25,792	4,96,330	10,93,575	15,91,900	7,618	7,618	
19	Akhil Tank	1943-44	1881-82..	1892-93..	7,62,493	79,215	8,41,708	11,49,191	23,39,899	25,630	25,630	
		1944-45	1881-82..	1892-93..	7,62,493	79,215	8,41,708	15,06,091	23,47,789	28,741	28,741	
		1945-46			7,62,493	79,215	8,41,708	15,18,420	23,60,128	26,449	26,449	
20	Rewari Canal	1943-44	1865-66..	1892-93..	56,771	3,040	59,811	71,405	1,31,216	4,329	4,329	
		1944-45	1865-66..	1892-93..	56,771	3,040	59,811	77,847	1,37,658	4,226	4,226	
		1945-46			56,771	3,040	59,811	87,713	1,47,524	2,624	2,624	
21	Shiruphal Tank.	1943-44	1879-80..	1892-93..	2,12,199	12,369	2,24,568	4,60,560	5,85,128	1,254	1,254	
		1944-45	1879-80..	1892-93..	2,12,199	12,369	2,24,568	4,70,690	6,05,228	2,940	2,940	
		1945-46			2,12,199	12,369	2,24,568	4,74,292	6,08,060	5,673	5,673	
22	Lower Panjhra River Works.	1943-44	1881-82..	1894-95..	4,45,382	23,239	4,68,621	4,11,492	8,80,113	13,156	8,028	21,174
		1944-45	1881-82..	1894-95..	4,45,382	23,239	4,68,621	4,03,128	8,71,749	17,887	8,168	26,055
		1945-46			4,45,382	23,239	4,68,621	4,12,477	8,81,098	18,412	8,038	26,450
23	Yerla River Irrigation Works.	1943-44	1869-70..	1895-96..	7,35,672	45,836	7,81,508	115,91,206	23,72,714	22,842	22,842	
		1944-45	1869-70..	1895-96..	7,35,672	45,836	7,81,508	15,93,046	23,79,554	29,099	29,099	
		1945-46			7,35,672	45,836	7,81,508	16,14,940	23,96,458	19,224	19,224	
24	Paraul Tank	1943-44	1889-90..	1895-96..	2,08,007	6,988	2,14,995	3,46,637	5,61,632	1,723	1,723	
		1944-45	1889-90..	1895-96..	2,08,007	6,988	2,14,995	4,81,474	6,96,469	5,358	5,358	
		1945-46			2,08,007	6,988	2,14,995	5,26,092	7,41,987	6,418	6,418	
25	Mutha Canal including Masola Tank.	1943-44	1874-75..	1896-97..	*67,20,610	2,98,558	70,19,168	C28,32,767	98,51,925	4,25,719	66	4,25,785
		1944-45	1874-75..	1896-97..	67,20,610	2,98,558	70,19,168	27,14,325	97,33,493	4,75,371	66	4,75,437
		1945-46			67,20,610	2,98,558	70,19,168	26,94,456	97,13,924	4,88,626	66	4,88,691
26	Gohak Canal First Section and Storage Works.	1943-44	1884-85..	1896-97..	14,91,462	84,393	15,75,855	4,22,377	19,98,232	33,938	33,938	
		1944-45	1884-85..	1896-97..	14,92,268	84,400	15,76,668	4,13,289	19,99,957	35,732	35,732	
		1945-46			14,95,090	84,423	15,79,513	4,04,020	19,93,533	79,683	79,683	

*Receipt of Rs. 410 erroneously credited to revenue account of Mutha Canal of previous year adjusted without financial adjustment by credit

A.—Includes Rs. + 6 representing adjustment of revenue

B.—Includes Rs. + 37 representing adjustment of revenue

C.—Includes Rs. + 410 representing adjustment of revenue

Working expenses and maintenance during the year.	Net revenue during the year.	Interest during the year.	Net gain during the year.	Net loss during the year.	Percentage of net revenue on sum at charge.	Prescribed rate of interest as test of productivity.	Area irrigable at present.	Area irrigated during the year.
13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Per cent.	Per cent.	Acres.	Acres.
3,386	4,182	15,779	....	11,597	0.29	4	4,623	1,507
53,158	-44,801	15,779	....	60,580	....	4	4,623	1,116
80,936	-73,918	15,779	....	89,697	....	4	4,623	368
8,926	16,704	25,441	....	8,732	0.71	4	11,780	6,063
11,100	17,551	25,441	....	7,890	0.75	4	11,780	4,263
13,347	13,102	25,441	....	12,339	0.56	4	11,780	4,219
2,103	2,326	1,888	338	....	1.70	4	1,920	765
8,780	-4,554	1,888	....	6,442	....	4	1,920	541
18,502	-7,078	1,888	....	9,860	....	4	1,920	1,028
2,861	-1,607	7,066	....	8,663	....	4	1,900	596
5,984	-3,044	7,066	....	10,100	....	4	1,900	1,382
2,249	3,424	7,066	....	3,632	0.40	4	1,900	198
5,316	15,864	14,810	1,054	....	1.80	4	12,627	2,864
2,911	23,174	14,810	8,364	....	2.66	4	12,627	2,812
20,989	5,461	14,810	....	9,349	0.62	4	12,627	1,618
11,963	10,879	24,716	....	12,837	0.46	4	5,480	4,821
11,174	17,876	24,716	....	6,840	0.75	4	5,480	4,137
11,407	7,817	24,716	....	16,899	0.33	4	5,480	4,908
2,074	-351	6,917	....	7,268	....	4	1,000	1,447
1,33,278	-1,27,920	6,917	....	1,34,837	....	4	1,600	1,492
44,119	-37,791	6,917	....	44,618	....	4	1,900	1,742
90,134	3,35,651	2,30,238	1,05,413	....	3.41	4	20,050	25,955
1,26,781	3,46,656	2,30,234	1,18,432	....	3.58	4	20,050	23,238
2,38,798	2,50,093	2,30,234	19,869	....	2.57	4	20,050	18,062
13,770	40,168	50,824	....	10,066	2.01	4	17,627	13,907
15,564	60,168	51,059	9,088	....	3.02	4	17,627	13,468
19,271	60,412	51,143	9,269	....	3.05	4	17,627	14,605

to "68-Receipts" on Capital account this year.

reclassified during the previous year.

reclassified during the previous year.

reclassified during the previous year.

Serial No.	Name of work.	Date when the system first came into operation (i.e., commencement of irrigation and opening of Revenue Accounts).	Date of completion of work.	Direct charges, i.e., Works, Establishment, Tools and Plant, Suspense and Receipts on Capital Accounts.	Indirect charges, i.e., Capitalisation, Leave and Pension and Audit and Accounts.	Grand total, direct and indirect charges.	Accumulated arrears of interest.	Total sum as charges.	Gross receipts during the year.			
									Direct receipts.	Portion of land revenue due to irrigation.	Total.	
1	2	3	4	5	6	7	8	9	10	11	12	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Unproductive—contd.												
27	M h a w a d Tank.	1943-44 ..	1884-85 ..	1896-97 ..	20,05,563	90,403	20,96,016	344,20,173	35,16,189	44,402	..	44,402
		1944-45 ..	1884-85 ..	1896-97 ..	20,05,563	90,403	20,96,016	34,94,064	55,90,680	38,593	..	38,593
		1945-46 ..			20,05,563	90,403	20,96,016	35,90,024	56,96,540	63,649	..	63,649
28	Jamda Canal.	1943-44 ..	1870-71 ..	1901-02 ..	10,01,146	50,214	10,51,360	30,72,543	41,23,603	28,490	..	28,490
		1944-45 ..	1870-71 ..	1901-02 ..	10,01,146	50,214	10,51,360	31,04,818	41,96,178	21,015	..	21,015
		1945-46 ..			10,01,146	50,214	10,51,360	31,28,090	41,79,440	33,337	..	33,337
29	Pathri Tank.	1943-44 ..	1906-07 ..	1901-02 ..	6,27,825	15,021	6,42,846	6,75,086	13,17,032	11,870	..	11,870
		1944-45 ..	1906-07 ..	1901-02 ..	6,27,825	15,021	6,42,846	6,87,222	13,30,068	13,414	..	13,414
		1945-46 ..			6,27,825	15,021	6,42,846	7,01,239	13,44,085	12,939	..	12,939
30	Nira Left Bank Canal and Shekpha Tank.	1943-44 ..	1885-86 ..	1905-06 ..	1,42,17,704	4,97,965	1,47,15,669	112,62,905	1,69,78,564	7,34,432	..	7,34,432
		1944-45 ..	1885-86 ..	1905-06 ..	1,42,40,865	4,98,061	1,47,38,926	10,63,379	1,58,02,305	10,15,762	..	10,15,762
		1945-46 ..			1,42,80,111	4,98,381	1,47,78,492	9,60,232	1,57,38,724	10,17,435	..	10,17,435
31	Kadva River Works.	1943-44 ..	1868-69 ..	1907-08 ..	9,73,359	62,617	10,35,976	17,41,027	27,76,905	63,446	594	64,040
		1944-45 ..	1868-69 ..	1907-08 ..	9,73,359	62,617	10,35,976	17,31,385	27,97,261	70,478	594	71,072
		1945-46 ..			9,73,359	62,617	10,35,976	17,35,004	27,70,880	60,573	594	61,167
32	Wangroli Tank.	1943-44 ..	1904-05 ..	1908-09 ..	2,42,512	50,783	2,93,295	3,58,249	6,51,564	7,374	..	7,374
		1944-45 ..	1904-05 ..	1908-09 ..	2,42,512	50,783	2,93,295	3,95,516	6,59,811	7,076	..	7,076
		1945-46 ..			2,42,512	50,783	2,93,295	3,76,859	6,70,164	5,722	..	5,722
33	Transa-N a g-rains Tanks.	1943-44 ..	1904-05 ..	1909-10 ..	2,38,032	42,603	2,80,635	3,68,787	6,60,422	920	..	920
		1944-45 ..	1904-05 ..	1909-10 ..	2,38,032	42,603	2,80,635	3,97,479	6,78,114	4,734	..	4,734
		1945-46 ..			2,38,032	42,603	2,80,635	4,07,262	6,87,897	1,263	..	1,263

D.—Includes Rs. + 30 representing adjustment of revenue misclassified

E.—Includes Rs. + 529 representing adjustment of revenue misclassified

Working expenses and maintenance during the year.	Net revenue during the year.	Interest during the year.	Net gain during the year.	Net loss during the year.	Percentage of net revenue on sum at charge.	Prescribed rate of interest as test of productivity.	Area irrigable at present.	Area irrigated during the year.
13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Per cent.	Per cent.	Acres.	Acres.
53,586	-8,884	66,688	....	75,572	....	4	24,800	9,686
46,766	-7,903	66,688	....	74,491	....	4	24,800	9,270
62,821	878	66,688	....	65,860	0.01	4	24,800	5,610
15,218	13,278	33,447	....	20,169	0.32	4	5,000	4,751
20,143	872	33,447	....	32,575	0.02	4	5,000	6,224
25,302	10,185	33,447	....	23,262	0.24	4	5,000	7,261
2,931	8,945	20,876	....	11,931	0.68	4	2,500	1,388
4,674	8,740	20,876	....	12,136	0.66	4	2,500	1,674
6,080	6,899	20,876	....	14,017	0.51	4	2,500	1,405
1,78,125	5,59,317	5,90,975	....	34,658	3.48	4	1,13,280	81,560
2,24,616	7,91,136	5,91,520	1,99,616	....	5.01	4	1,13,280	89,372
3,21,676	6,95,799	5,92,612	1,03,147	....	4.42	4	1,13,280	80,393
25,245	38,795	32,391	6,404	....	1.46	4	18,022	6,907
20,039	43,093	32,391	9,642	....	1.52	4	18,022	4,983
32,395	28,772	32,391	....	3,619	1.04	4	18,022	7,362
6,477	1,597	8,120	....	6,723	0.21	4	3,400	979
7,223	-147	8,120	....	8,267	....	4	3,400	1,250
7,935	-2,223	8,120	....	10,343	....	4	3,400	1,162
1,776	-856	7,915	....	8,771	....	4	800	3
2,511	-777	7,915	....	8,692	....	4	800	66
3,121	-1868	7,915	....	9,783	....	4	800	6

during the previous year.
during the previous year.

Serial No.	Name of work.	Date when the system first came into operation (i.e., commencement of irrigation and opening of Revenue Accounts).	Date of completion of work.	Direct charges, i.e., Works, Establishment, Tools and Plant, Salaries and Receipts on Capital Accounts.	Indirect charges, i.e., Capitalisation, Leave and Pension and Audit and Accounts.	Grand total, direct and indirect charges.	Accumulated arrears of interest.	Total sum at charge.	Gross receipts during the year.		
									Direct receipts.	Portion of land revenue due to irrigation.	Total.
1	2	3	4	5	6	7	8	9	10	11	12
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	<i>Unproductive—contd.</i>										
24	Savli Tank	1943-44 .. 1908-09..	1909-10..	2,34,179	21,031	2,55,210	3,28,224	5,83,434	8,766	..	8,766
		1944-45 .. 1909-09..	1909-10..	2,34,179	21,031	2,55,210	3,31,602	5,86,212	10,977	..	10,977
		1945-46 .. 1909-09..	1909-10..	2,34,179	21,031	2,55,210	3,37,765	5,92,973	7,372	..	7,372
25	Chamkayur Tank.	1943-44 .. 1909-10..	1909-10..	20,10,784	68,757	20,79,541	20,74,721	41,54,262	1,64,321	..	1,64,321
		1944-45 .. 1909-10..	1909-10..	20,10,784	68,757	20,79,541	21,27,697	42,07,298	1,27,170	..	1,27,170
		1945-46 .. 1909-10..	1909-10..	20,10,784	68,757	20,79,541	21,64,557	42,34,128	2,08,342	..	2,08,342
26	Godavari Canals.	1943-44 .. 1911-12..	1915-16..	1,01,64,983	5,03,804	1,06,67,887	53,05,072	1,59,75,959	7,98,549	..	7,98,549
		1944-45 .. 1911-12..	1915-16..	1,01,65,333	5,03,816	1,06,69,349	50,82,094	1,57,51,443	8,70,104	..	8,70,104
		1945-46 .. 1911-12..	1915-16..	1,01,76,236	5,03,903	1,06,80,139	49,19,687	1,55,99,226	8,08,269	..	8,08,269
27	Petelao Tank	1943-44 .. 1915-16..	1916-17..	1,07,356	9,105	1,16,461	1,60,723	2,77,184	544	..	544
		1944-45 .. 1915-16..	1916-17..	1,07,356	9,105	1,16,461	1,74,149	2,90,610	195	..	195
		1945-46 .. 1915-16..	1916-17..	1,07,356	9,105	1,16,461	1,80,561	2,96,822	42	..	42
28	Dharma Canal	1943-44 .. 1913-14..	1921-22..	95,509	2,323	97,832	1,69,049	2,66,881	1,112	-1,017	95
		1944-45 .. 1913-14..	1921-22..	95,509	2,323	97,832	1,80,342	2,78,174	..	-1,017	-1,017
		1945-46 .. 1913-14..	1921-22..	96,158	2,329	98,486	2,10,142	3,08,628	2,311	-2,221	99
29	Nira Right Bank Canal.	1943-44 .. 1924-25..	1937-38..	4,01,32,128	10,89,325	4,12,21,453	4,06,48,125	8,18,65,678	8,12,215	..	8,12,215
		1944-45 .. 1924-25..	1937-38..	4,01,32,128	10,89,325	4,12,21,453	4,16,90,193	8,29,11,946	11,01,985	..	11,01,985
		1945-46 .. 1924-25..	1937-38..	4,01,32,128	10,89,325	4,12,21,453	4,27,28,892	8,29,50,345	11,39,112	..	11,39,112

F.—Includes Rs. +11 representing adjustment of revenue misclassified

Working expenses and maintenance during the year.	Net revenue during the year.	Interest during the year.	Net gain during the year.	Net loss during the year.	Percentage of net revenue on sum at charge.	Prescribed rate of interest as test of productivity.	Area irrigable at present.	Area irrigated during the year.
13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Per cent.	Per cent.	Acres.	Acres.
8,310	3,456	7,787	.....	4,331	0.59	4	3,000	1,814
5,968	5,009	7,787	.....	2,778	0.85	4	3,000	1,429
6,248	1,024	7,787	.....	6,763	0.17	4	3,000	1,432
50,579	1,13,742	69,215	44,327	.....	2.74	4	8,500	14,633
1,10,942	16,238	69,214	.....	52,976	0.39	4	8,500	12,553
1,66,018	42,324	69,214	.....	26,890	1.00	4	8,200	16,597
2,91,112	5,07,437	3,46,603	1,60,834	.....	3.18	4	79,440	46,642
2,97,339	5,72,765	3,46,787	2,25,978	.....	3.61	4	79,400	56,543
2,98,282	5,10,007	3,47,000	1,63,007	.....	3.27	4	79,440	63,894
3,605	-3,061	3,570	.....	6,631	.....	4	800	269
10,051	-9,856	3,570	.....	13,426	.....	4	800	228
2,684	-2,642	3,570	.....	6,212	.....	4	800	284
2,106	-2,011	3,333	.....	5,344	.....	5	12,870	9,187
6,943	-7,960	3,333	.....	11,293	.....	5	12,870	9,254
26,546	-26,456	3,344	.....	29,800	.....	5	12,870	9,283
3,22,769	7,46,450	18,03,206	.....	10,56,756	0.93	6	132,000	74,139
3,14,867	4,98,348	18,03,208	.....	13,04,860	0.61	6	132,000	82,616
3,74,805	7,64,507	18,03,206	.....	10,28,609	0.91	6	132,000	88,745

during the previous year.

NO-1 B; H 1252-8

Serial No.	Name of work.	Date when the system first came into operation (i.e. commencement of irrigation and opening of Revenue Accounts).	Date of completion of work.	Direct charges, i.e., Works, Establishment, Tools and Plant, Repairs and Receipts on Capital Accounts.	Indirect charges, i.e., Capitalisation, Leave and Pension and Audit and Accounts.	Grand total, direct and indirect charges.	Accumulated arrears of interest.	Total sum at charge.	Gross receipts during the year.		
									Direct receipts.	Portion of land revenue due to irrigation.	Total.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Unproductive—contd.											
40	Pravara River Works.	1943-44 ..	1909-10..	1,45,87,899	5,14,467	1,51,02,323	1,05,34,073	2,56,36,396	9,80,162	76	9,80,238
		1944-45 ..	1909-10..	1,45,87,896	5,14,467	1,51,02,323	1,02,13,430	2,53,15,753	12,44,706	76	12,44,782
		1945-46 ..	1909-10..	1,45,87,901	5,14,467	1,51,02,368	98,99,021	2,50,01,389	12,07,936	76	12,08,012
41	Gokak Canal, second section.	1943-44 ..	Work in abeyance.	1,76,306	13,978	1,90,284	4,25,372	6,15,056	..	..	..
		1944-45 ..	Do. ..	1,76,306	13,978	1,90,284	4,31,235	6,21,319	..	..	..
		1945-46 ..	Do. ..	1,76,306	13,978	1,90,284	4,37,098	6,27,382	..	..	..
Total ..		1943-44 ..	..	10,38,91,850	40,44,284	10,79,36,134	8,65,85,681	19,45,21,815	45,84,383	20,633	46,05,016
		1944-45 ..	..	10,39,17,415	40,44,000	10,79,61,015	8,76,44,000	19,56,05,915	55,76,543	24,924	56,01,467
		1945-46 ..	..	10,32,16,641	39,87,137	10,72,03,778	8,77,84,044	19,49,87,822	57,50,168	20,385	57,70,553

Working expenses and maintenance during the year.	Net revenue during the year.	Interest during the year.	Net gain during the year.	Net loss during the year.	Percentage of net revenue on sum at charge.	Prescribed rate of interest as test of productivity.	Area irrigable at present.	Area irrigated during the year.
13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Per cent.	Per cent.	Acres.	Acres.
3,08,150	6,72,088	5,95,255	76,833	....	2.62	6	57,000	75,997
3,38,883	9,15,899	5,95,456	3,20,443	....	3.62	6	57,000	70,657
2,98,246	9,09,966	5,95,227	3,14,409	....	3.64	6	57,000	90,254
....	....	5,863	....	5,863	....	6	....	....
....	....	5,863	....	5,863	....	6	....	....
....	....	5,863	....	5,863	....	6	....	....
15,65,582	30,39,134	41,74,020	....	11,34,886	1.56	....	622,720	4,37,897
22,67,463	33,34,005	41,74,974	....	8,40,969	1.70	....	622,720	4,49,120
26,29,073	31,41,480	41,49,597	....	10,08,117	1.61	....	622,720	4,58,773

XVII, Irrigation, Navigation, Embankment and Drainage Works, for which Capital Accounts are kept.

Revenue.

85. The revenue derived from irrigation works for which capital accounts are kept, is classified under two heads, viz. (a) direct receipts and (b) that portion of the land revenue which is credited to irrigation. The former head includes the sale proceeds of water supplied for irrigational and non-irrigational purposes, the sale proceeds from canal plantations and other canal produce (e.g. wood, grass, etc.), while the latter represents the irrigation share of land revenue.

86. The working expenses of the works for which capital accounts are kept are deducted from the total receipts under the two heads mentioned above, in order to show the "net revenue" earned.

87. The figures of gross and net revenue for the years 1945-46 and 1946-47, and the budget estimate for the year 1947-48 are shown below :—

Pages 26-34,
Civil Budget
Estimates.

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.
Direct receipts	37.25	37.84	39.08	60.35
Portion of Land Revenue due to works	20	21	21	23
Transfer from the Special Development Fund	2.55	1.43	.....	.....
Gross Receipts ...	60.00	59.48	59.29	60.58
<i>Deduct—Working Expenses—</i>				
<i>Charged</i>	—88	—87	—64	—60
Voted	—25.03	—23.93	—24.90	—25.06
Total ...	—25.91	—24.80	—25.55	—25.66
Net Receipts ...	34.09	34.68	33.74	34.92

88. The increase in the current year's revised estimate and the next year's budget estimate under "Direct Receipts" is due to larger receipts from sales of water and water rates. The estimate under "Transfer from the Special Development Fund" corresponds with the expenditure provided under "XVII-Deduct—Working Expenses—Special Development Programme".

89. The distribution of the figures of expenditure under the head "XVII-Deduct—Working Expenses" for the years 1945-46 and 1946-47 and the budget estimate for the next year, is as follows :—

Page 28-37,
Civil
Budget
Estimates.

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.
<i>A—Ordinary—</i>				
Extensions and Improvements	1.57	2.34	2.42	1.80
Repairs	9.54	8.11	9.13	9.02
Establishment	11.95	12.36	13.29	14.32
Tools and Plant	17	16	17	16
Total, A ...	23.23	23.17	25.04	25.31
<i>B—Special Development Programme—</i>				
Extensions and Improvements	2.07	1.16	.....	.....
Establishment	45	25	.....	.....
Tools and Plant	3	2	.....	.....
Total, B ...	2.55	1.43	.....	.....
<i>C—Post-War Reconstruction and Development Programme—</i>	13	20	51	35
Grand Total, A, B and C ...	25.91	24.80	25.55	25.66
<i>Charged</i>	88	87	64	60
<i>Voted</i>	25.03	23.93	24.90	25.06

90. *A-Ordinary*.—The increase in the revised estimate for 1946-47, and the budget estimate for the next year as compared with the budget estimate for 1946-47 is mainly due to (i) the interim relief to Government servants and increase in the rates of dearness allowance sanctioned during the year 1946-47, and (ii) additional expenditure on special repairs to tanks and canals.

91. *B-Special Development Programme*.—The revised estimate has been placed at "Nil" due to the expenditure, for which the provision in the budget estimate for 1946-47 was made, being classified under the major head "68".

92. *C-Post-War Reconstruction and Development Programme*.—See explanation in the Development Estimates for 1947-48.

93. For purposes of appropriation, all ordinary establishment and tools and plant charges of the Public Works Department, are included in one demand for grant under "50, Civil Works", vide "Note on the budget provision and final debit of expenditure on Public Works Department establishment and tools and plant charges". Accordingly, out of the total amount under the head "XVII" for the next year the provisions of 3,99 and 16 for ordinary establishment and tools and plant charges, respectively, have been included in the demand under the head "50, Civil Works" and the remaining amount, viz., 21,51, has been included in the demand for Irrigation Works.

XVIII, Irrigation, Navigation, Embankment and Drainage Works, for which no Capital Accounts are kept.

Revenue.

Page 15.
Civil Budget
Estimates

—				Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.
Direct Receipts	...	...	...	1,41	1,10	1,05	1,34
Portion of Land Revenue due to Irrigation	...	...	...	6,76	6,80	7,00	7,00
Transfer from the Special Development Fund	...	...	...	17,34	34,66	23,74	.....
Total				25,51	42,56	31,79	8,34

94. The increase in the next year's budget estimate under "Direct Receipts" is due to larger receipts from water rates. The estimate under "Transfer from the Special Development Fund" corresponds to the estimate under "18, Special Development Programme".

17, Interest on Works for which Capital Accounts are kept.

Expenditure.

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.	Page 105. Civil Budget Estimates.
Interest on capital outlay on Irrigation Works— <i>Charged</i> ..	41,49	41,82	41,80	42,20	

95. This is merely a *pro forma* head to indicate the interest on cumulative capital outlay on irrigation expenditure incurred under "68". The expenditure under this head is deducted from the expenditure under "22, Interest" under which provision is made for interest charges on the consolidated debt including irrigation debt. For computing the interest on capital outlay on irrigation works, the capital outlay is looked on as irredeemable, unlike debt which is usually redeemable after a fixed term of years; capital outlay can only increase and never diminish, whereas debt may be completely repaid.

96. The current year's revised estimate and next year's budget estimate have been framed as follows :—

	Revised estimate, 1946-47.	Budget estimate, 1947-48.
(1) Interest charges at 3·3252 per cent. on the capital outlay of 4,93,31 on Irrigation Major Works to the end of 1916-17	16,40	16,40
(2) Interest charges at 4·90 per cent. on the capital outlay of 1,23,18 on Irrigation Major Works for the years 1917-18 to 1920-21	6,13	6,13
(3) Interest charges at 3·3252 per cent. on the capital outlay of 84,09 on Irrigation Minor Works now brought under "68, Capital Works" to the end of 1916-17	2,81	2,81
(4) Interest charges at 4·90 per cent. on the capital outlay of 3,31,31 on Irrigation Works from 1917-18 to 1935-37	16,24	16,24
(5) Interest charges at 3·5 per cent. on the capital outlay of 6,18 on Irrigation Works from 1937-38 to 1944-45	22	22
(6) Interest charges at 3·5 per cent. on the capital outlay of 14 on Irrigation Works in 1945-46 .. .. .	....	....
(7) Interest charges at 3·5 per cent. on half the estimated capital outlay of 15 on Irrigation Works in 1946-47 .. .. .	....	....
(8) Interest charges at 3·5 per cent. on the estimated capital outlay of 15 on Irrigation Works in 1946-47		1
(9) Interest charges at 3·5 per cent. on half the estimated capital outlay of 22,43 on Irrigation Works in 1947-48		39
Total ..	41,80	42,20

18. Other Revenue Expenditure financed from Ordinary Revenues (Public Works Department).

*Expenditure.*Page 106-107,
Civil Budget
Estimates.

	Accounts, 1945-46	Budget, estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.
<i>(a) Ordinary—</i>				
Extensions and Improvements	17	22	33	14
Repairs	88	54	55	56
Establishment	104	116	134	133
Tools and Plant	3	2	2	1
Other charges	16	40	48	2
Grant-in-aid	3	3	5	5
Total ...	231	237	277	211
<i>(b) Special Development Programme—</i>				
Extensions and Improvements	46	.....	36	.....
Establishment	10	.....	7	.....
Tools and Plant	1	.....	1	.....
Total ...	57	.....	44	.....
<i>(c) Post-War Reconstruction and Development Programme—</i>				
...	13	59	86	3,04
Grand Total (a), (b) and (c) ...	3,01	2,96	4,07	5,15
Charged ...	7	7	7	8
Voted ...	8,94	2,89	4,00	5,07

97. *(a) Ordinary Establishment.*—The increase in the current year's revised estimate and the next year's budget estimate is mainly due to (i) grant of interim relief to Government servants and increase in the rates of dearness allowance.

98. *(b) Special Development Programme.*—The revised estimate for the current year represents the amount required for completing the unfinished work of improvements to the Khirdi Sathe Tank. Nothing is provided for next year as expenditure from the Fund will be confined to ameliorative measures for backward classes from that year.

99. *(c) Post-War Reconstruction and Development Programme.*—See explanation in the Post-War Reconstruction and Development Estimates for the next year.

100. As explained under the head "XVII", all ordinary establishment and tools and plant charges of the Public Works Department, are included in one demand for grant under "50-Civil Works". Out of the total amount of 5,15 proposed for the next year, the provisions of 41 and 3, for ordinary establishment and Tools and Plant charges, respectively, have therefore been included in the demand under the head "50-Civil Works", and the residue, viz., 4,71 has been included in the demand for Irrigation Works.

18, Other Revenue Expenditure financed from Ordinary Revenues (Civil).

Expenditure.

	Accounts, 1943-46.	Budget Estimate, 1946-47.	Revised Estimate, 1946-47.	Budget Estimate, 1947-48.	Page 106- 108, Civil Budget Estimates.
<i>A—Irrigation Works—</i>					
<i>(a) Ordinary</i>					
1. Maintenance and Repairs	5,13	2,90	5,29	5,00	
2. Establishment	97	35	60	74	
3. Tools and Plant	7	2	4	5	
4. Charges in England (Ordinary Establishment) ...	2	1	1	2	
<i>(b) Special Development Programme</i>	18,22	29,62	21,93	.....	
<i>(c) Post-war Reconstruction and Development Programme.</i> .....	.....	.....	.....	45,00	
Total A ...	21,41	32,99	27,87	50,81	
<i>B—Navigation Embankment and Drainage Works—</i>					
<i>(a) Ordinary</i>					
1. Maintenance and Repairs	1,69	50	1,04	32	
2. Establishment	35	10	18	5	
3. Tools and Plant	3	1	2	1	
4. Charges in England (Ordinary Establishment) ...	1	.....	.....	.....	
<i>(b) Special Development Programme</i>	1,55	5,04	1,38	.....	
<i>(c) Post-war Reconstruction and Development Programme.</i> .....	.....	.....	.....	3,28	
Total—B ...	3,63	5,65	2,62	3,96	
Total A & B ...	25,04	38,64	30,49	54,77	
Charged ...	73	1,05	56	1,11	
Voted ...	24,31	37,59	29,93	53,66	

101. *Maintenance and Repairs (under both A and B).*—The increase in the current year's revised estimate and the next year's budget estimate is due to additional expenditure on repairs to minor irrigation works in the Northern Division.

102. *Special Development Programme (under both A and B).*—Minor irrigation works have been financed from the Special Development Fund with effect from 1939-40. Since 1943-44 such works have been undertaken on a large scale as Emergency Irrigation works with a view to irrigating a very large area of land for production of food crops. The decrease in the current year's revised estimate is due to delay in land acquisition and survey works and non-completion of plans and estimates. The next year's provision for works which were previously financed from the Special Development Fund is made under the minor head "Post-war Reconstruction and Development Programme".

103. *Post-war Reconstruction and Development Programme (under both A and B).*—See explanation in the Post-War Reconstruction and Development Estimates for the next year.

XX and 22, Interest.

Revenue.

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	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.
(1) Interest on loans to Presidency Corporations ...	46.85	43.62	43.62	40.28
(2) Interest on other loans and Advances by the Provincial Government ...	5.44	5.80	6.32	5.73
(3) Interest on arrears of revenue ...	73	20	45	45
(4) Interest realised on investment of Provincial balances ...	6.27	8.90	14.50	27.00
5. Miscellaneous ...	74	50	59	45
	62.03	58.22	65.39	73.91
<i>Deduct—Refunds</i> ...				
Total	62.03	58.22	65.39	73.91

Expenditure.

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	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.
<i>A—Interest on Ordinary Debt.</i>				
(1) Interest on Permanent Loans ...	30.15	31.45	34.98	31.45
(2) Interest on loans in course of discharge ...	.....	.....	.....	.....
(3) Discount on Loans ...	.....	.....	.....	.....
(4) Interest on other floating loans ...	.....	.....	.....	.....
(5) Management of Debt ...	21	21	21	21
(6) Expenditure connected with the issue of new loans ...	.....	.....	.....	.....
(7) Miscellaneous ...	.....	.....	.....	.....
(8) Interest on consolidated debt ...	47.55	47.93	47.93	46.48
(9) Interest of loans to Presidency Corporations excluding those included in the consolidated debt. ...	34.92	31.02	31.02	37.91
(9-A) Interest on loans taken in connection with "Food Production Drive" ...	.....	.....	3	11
<i>B—Interest on Unfunded Debt.</i>				
(10) Special Loans—Endowments for Charitable and Educational Institutions ...	88	88	88	88
(11) State Provident Funds ...	18.64	20.39	19.47	19.54
<i>C—Interest on other obligations.</i>				
(12) Interest on charitable and other Funds ...	.....	.....	.....	.....
(13) Miscellaneous ...	.....	.....	1	.....
Total	1,31.45	1,30.98	1,33.63	1,26.58
<i>D—Transfers—Deduct.</i>				
(14) Interest transferred to Commercial Departments—				
(i) "17. Interest on works for which capital accounts are kept" ...	-41.50	-41.82	-41.50	-42.50
(ii) Commercial undertakings—Dapuri Workshop ...	-10	-10	-10	-9
(15) Interest transferred to "10—Forest" ...	-33	-33	-33	-33
(16) Interest transferred to "85-A. Capital Outlay on Provincial Scheme of State Trading" ...	-4.95	-10.28	-7.69	-7.03
(17) Interest portion of equated payments on account of commuted value of pensions ...	-3.14	-2.92	-2.88	-2.77
Total	-50.92	-55.43	-52.20	-52.42
Net Total—Charged	81.43	75.55	81.43	74.16

Revenue.

104. Interest received by the Local Government on advances and loans made through the Provincial Loans and Advances Account (to agriculturists, local bodies, Presidency Corporations, etc.), is credited to "XX-Interest".

105. (1) *Interest on loans to Presidency Corporations.*—The decrease in next year's budget estimate is due to repayment of capital during the current year.

(2) *Interest on other loans and advances by the Provincial Government.*—The current year's revised estimate and next year's budget estimate are based on the progress of actuals and the estimates of Departmental officers.

(4) *Interest realised on investment of Provincial balances.*—The increase in the current year's revised estimate, and next year's budget estimate, is due to larger receipts of interest on account of investment of about 6 crores in securities instead of in Treasury Bills.

Expenditure.

106. The following charges are debited to the head "22, Interest on debt and other obligations":—

(a) Interest and discount on permanent loans, treasury bills and other floating loans, expenditure connected with the management of debt, the issue of new loans and other miscellaneous charges.

(b) Interest payment to the Central Government on advances taken from them.

(c) Interest on endowments for charitable and educational institutions and on the balances in the Provident Funds.

(d) Interest payable on other miscellaneous items.

Credit is given to this head under the heads:—

(a) *Deduct.*—Interest transferred to Commercial Departments—

(i) Interest on irrigation works; transferred to the head "17, Interest on works for which capital accounts are kept".

(ii) Interest on commercial undertakings (Dapuri Workshops).

(b) *Deduct.*—Interest transferred to "10-Forests" on account of capital outlay on forests.

(c) *Deduct.*—Interest transferred to "85-A, Capital Outlay on Provincial Schemes, connected with the War, 1939".

(d) *Deduct.*—Interest portion of equated payments out of revenue provided under "55 Superannuation, Allowances, etc.", in respect of the commuted value of pensions.

107. (1) *Interest on Permanent Loans.*—The increase in the current year's revised estimate is mainly due to the provision of arrears of interest payable to the public, but not drawn by them till the close of the year 1945-46.

(5) *Management of debt.*—The amounts provided in the current year's revised estimate and next year's budget estimate are for management charges payable to the Reserve Bank in respect of the 3 per cent. Bombay Government loans, 1955, 1956 and 1958.

(8) *Interest on the consolidated debt.*—The consolidated debt is repayable to the Government of India in equated half-yearly instalments including principal and interest over 45 years on 31st July and 31st January of each year from 1937. The decrease in next year's budget estimate is due to repayment of principal during the current year.

(9) *Interest on loans to Presidency Corporations excluding those included in the consolidated debt.*—The decrease in next year's budget estimate is due to repayment of principal during the current year.

(9-A) *Interest on loans taken in connection with "Food Production Drive".*—The amounts provided for in the current year's revised estimate and next year's budget estimate are for payment of interest on loans taken from the Government of India, in connection with "Food Production Drive".

(11) *State Provident Funds.*—The expenditure under this head is on account of the liabilities assumed by the Government of Bombay as a result of the decentralization of balances on the introduction of provincial autonomy.

(13) *Miscellaneous.*—The current year's revised estimate includes interest payable to private parties on revenue refunded, on compensation paid for land and on law charges.

(14) *Deduct—Interest transferred to Commercial Departments.*—(1) "17-Interest on works for which capital accounts are kept". The figures are explained in para. 95 under the head "17".

(15) *Deduct—Interest transferred to "10-Forest".*—A corresponding debit appears under the head "10, Forest".

(16) *Deduct—Interest transferred to "85-A Capital Outlay on Provincial Schemes of State Trading".*—The amounts deducted are for interest on the Capital Outlay advanced for the various schemes included under the head "85-A".

(17) *Deduct—Interest portion of equated payments on account of commuted value of pensions.*—See paragraph 314 under "83, Payments of commuted value of pensions".

23. Appropriation for Reduction or Avoidance of Debt.

Disbursements.

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	Assessm. & 1943-46.	Budget Estimate, 1946-47.	Revised Estimate, 1946-47.	Budget, Estimate, 1947-48.
A. Sinking Funds—				
(a) 3 per cent. Bombay Government Loan, 1955	19.83	19.63	19.63	19.63
(b) 3 per cent. Bombay Government Loan, 1956	19.41	19.41	19.41	19.41
(c) 3 per cent. Bombay Government Loan, 1958	16.87	16.87	16.87	16.87
Depreciation Charges—				
(x) 2 per cent. Bombay Government Loan, 1955	5.31	5.31	5.31	5.31
(y) 2 per cent. Bombay Government Loan, 1956	5.25	5.25	5.25	5.25
(z) 2 per cent. Bombay Government Loan, 1958	5.16	5.16	5.16	5.16
B. Other Appropriations—				
(i) Repayment of the consolidated debt	11.51	12.03	12.03	12.53
(ii) Contribution to the Debt Redemption and Avoidance Fund	2,00.00	2,00.00	2,00.00	2,00.00
C. Transfers—Debt—				
(i) Repayment by the Bombay Municipal Corporation of loans included in the consolidated debt	—5.43	—3.61	—3.61	—3.61
(ii) Principal portion of equated instalment for repayment of the commuted value of pensions	—5.45	—4.39	—4.39	—3.61
(iii) Repayments made from the recoveries arising from the operations of the Provincial Loans and Advances Account	—1.48	—1.55	—1.55	—1.62
Total—Charged	2,70.37	2,72.13	2,72.13	2,73.20

108. *Sinking Funds.*—Under this minor head are recorded the amounts appropriated from revenue for maintaining a Sinking Fund and a Depreciation Fund, in respect of the loans floated by the Provincial Government—

(a) *3 per cent. Bombay Government loan, 1955.*—The annual contribution (5.31) to the Depreciation Fund is provided at $1\frac{1}{2}$ per cent. of the total nominal amount (3,54.23) of the loan. The fund is to be used, if necessary, for purchasing securities of the loan for cancellation.

It has been decided that the *minimum* contribution to the Sinking Fund in any one year should be such that together with the amount put in the Depreciation Fund, it should suffice to liquidate the loan in 20 years. The *maximum* contribution to the Sinking Fund should be related to amortisation of the loan on 15 years' basis. In view of the favourable revenue position, provision has been made in the next year's budget estimate for the contribution to the Sinking Fund of the maximum amount, viz. 19.65 which with contribution to the Depreciation Fund would liquidate the loan in 13 years.

(b) *3 per cent. Bombay Government Loan, 1956.*—Provision for the Depreciation Fund contribution (5.25) is made at $1\frac{1}{2}$ per cent. of the total nominal amount (3,50.00) of the loan, and the Fund is to be used, if necessary, for purchasing securities of the loan for cancellation.

The decision regarding contribution to the Sinking Fund referred to above applies to this loan also.

(c) *3 per cent. Bombay Government Loan, 1958.*—Provision for the Depreciation Fund contribution (5.16) is made at $1\frac{1}{2}$ per cent. of the total nominal amount (3,44.00) of the loan and the Fund is to be used, if necessary, for purchasing securities of the loan for cancellation.

The decision regarding contribution to the Sinking Fund referred to above applies *mutatis mutandis* to this loan also. Provision has been made for contribution during the next year of the maximum amount viz. 16.87 which with the contribution to the Depreciation Fund will liquidate the loan in 14 years.

(9) *Other Appropriations*.—Under this minor head are recorded the amounts appropriated from revenue for reduction or avoidance of debt other than specific appropriations for regularly constituted Sinking Funds—

(i) The consolidated debt referred to in paragraph 107(c) under the head "22" is repayable by equated half-yearly instalments including principal and interest over 45 years commencing from 1935. The principal portion of the instalments is debitable to the head "23". The increase in next year's budget estimate is due to decreasing amount of interest included in successive equated instalments on account of progressive reduction of the principal outstanding.

(ii) With effect from the year 1944-45, a fund called the "Debt Redemption and Avoidance Fund" has been created with a view to accelerate the rate of amortisation of the three public loans of this Government and to provide for repayment in 1960 of the whole, or as large a part as practicable, of the balance of the consolidated debt then outstanding. The Fund may, in certain circumstances, be utilised for the avoidance of new debt. The contributions to the Fund will be suitably invested. The annual interest of these contributions will also be added to the Fund and suitably invested. A provision of Rs. 2 crores has been made in next year's budget estimate.

110. *Transfer—Deduct*.—The consolidated debt mentioned above includes three long-dated loans of the Bombay Municipal Corporation, loans utilised to finance the expenditure under "83, Payments of Commuted Value of Pensions", and loans utilised to finance the Provincial Loans and Advance Account. The reasons for showing repayments in respect of these loans as deduct entries under the head "23" are explained below:—

(i) The repayment made by the Bombay Municipal Corporation in respect of its long-dated loans is credited in the first instance to the head "Loans and Advances by Provincial Government" (receipt side) in the debt section, but in order to utilise it towards the repayment of the consolidated debt which is provided in gross under the minor head "B-Other Appropriations", a corresponding credit is given to this head by a deduct entry.

(ii) Part of the loans included in the consolidated debt has been utilised for expenditure under "83, Payments of Commuted Value of Pensions". The expenditure debited to "83", is being written back to revenue by equated instalments including principal and interest over a period of 15 years by debit to "55" and by credit of the principal portion to the capital head "83" and of the interest portion to "22".

(iii) The consolidated debt includes the loans taken to finance the Provincial Loans and Advance Account. With effect from 1940-41, it has been decided to utilise towards repayment of the consolidated debt, recoveries arising from the operations of the Provincial Loans and Advance Account to the extent necessary, to repay the principal portion of the outstanding Provincial Loans and Advance Account debt on 1st April 1937 over a period of 45 years, with interest at 4½ per cent.

25, General Administration

Expenditure.

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	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.
<i>A—Heads of Provinces.</i>				
Salary of the Governor	1,20	1,20	1,33	1,20
Secretarial staff of the Governor	1,10	1,37	1,23	1,20
Staff and household of the Governor	4,33	4,49	5,92	4,94
Sumptuary allowance of the Governor	25	25	25	25
Expenditure from contract allowance	1,60	1,51	1,82	1,73
Tour expenses	74	93	83	93
Advisers	2,22	18	48	.....
Ministers ... ..	.....	2,22	4,92	3,78
Total, Heads of Provinces	11,53	12,13	15,89	14,03
<i>B—Legislative Bodies.</i>				
Provincial Legislative Assembly	27	5,43	5,35	5,61
Provincial Legislative Council	6	57	1,92	1,99
Elections for Legislatures	5,14	2,00	3,12	8
Total, Legislative Bodies	5,46	6,00	9,79	6,78
<i>C—Secretariat and Head-Quarters Establishments.</i>				
Civil Secretariat	31,87	32,75	36,79	38,33
Public Service Commission	1,20	1,22	1,37	1,15
Board of Revenue, etc., Bombay Revenue Tribunal	23	27	24	23
Settlement Commissioner and Director of Land Records	72	45	61	65
Local Fund Audit Establishment	2,42	2,48	2,74	2,59
Total, Secretariat and Head-Quarters Establishment	36,44	37,15	41,75	43,00
<i>D—Commissioners.</i>				
Commissioners	3,92	3,75	4,18	3,92
<i>E—District Administration.</i>				
District Administration	90,89	79,53	1,00,96	94,38
<i>G—Miscellaneous.</i>				
Discretionary grants by Heads of Province	20	25	25	25
Miscellaneous	6	.....	.....	.....
Expenditure from Rural Reconstruction Grants	5,58	5,48	6,90	5,66
Special Development Programme	2,04	3,00	3,25	.....
Post-war reconstruction and development programme ... ..	.....	.....	.....	2,98
Total, Miscellaneous	7,86	8,73	9,50	8,80

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.
<i>B—Charges in England.</i>				
Secretary of State for India	.....	.....	.....	.....
High Commissioner for India	3,77	3,31	4,10	2,53
Loss or gain by exchange	.....	.....	1	.....
Total, Charges in England	3,77	3,31	4,10	2,53
Grand Total	1,59,86	1,50,63	1,85,87	1,73,78
Charged	23,42	22,61	25,39	23,11
Voted	1,36,44	1,28,02	1,59,88	1,50,67

111. *Salary of the Governor.*—The increase in the current year's revised estimate is due to the leave salary of H. E. the Governor.

112. *Secretarial staff of the Governor.*—The decrease in the current year's revised estimate is mainly due to the non-utilization of the provision for leave salary.

113. *Staff and Household of the Governor.*—The increase in the current year's revised estimate and next year's budget estimate is mainly due to (i) interim relief sanctioned to low paid Government servants, (ii) increase in the rates of dearness allowance and (iii) to the appointment of full time Commandant for the Body Guard Establishment.

114. *Expenditure from Contract Allowance.*—The increase in the current year's revised estimate and the next year's budget estimate is due to interim relief sanctioned to low paid Government servants and increased rates of dearness allowance.

115. *Advisers.*—The increase in the current year's revised estimate is due to the leave salary of the Advisers.

116. *Ministers.*—The increase in the revised and the next year's budget estimates is mainly due to (i) increase in the number of Ministers, revision of their salaries and increase in their conveyance allowance, (ii) increase in the number of Parliamentary Secretaries, Personal Assistants and clerk-typists, (iii) revision of salaries of Parliamentary Secretaries and increase in their allowances and (iv) interim relief sanctioned to low paid Government servants and increase in the rates of dearness allowance. The current year's revised estimate also provided for the purchase of motor cars for the Honourable Ministers.

117. *Provincial Legislative Assembly.*—The increase in current year's revised estimate and the next year's budget estimate is due to the increased rates of pay, daily allowance and conveyance allowance of members of the Legislative Assembly.

118. *Provincial Legislative Council.*—The reasons given under "Provincial Legislative Assembly" applies in this case also.

119. *Elections for Legislatures.*—The increase in the current year's revised estimate is due to the payment of arrears in the current year of charges for the election held in the third week of March 1946. The next year's budget provision represents the nominal expenditure on election.

120. *Civil Secretariat.*—The increase in the current year's revised estimate is due to (i) the increases in the rates of dearness allowance and retrospective sanction of increases in the rates of dearness and war allowances, (ii) interim relief to the low paid Government servants and, (iii) additional staff especially for the Reconstruction Department; Village Broadcasting scheme and Statistic Bureau under Finance Department. The next year's estimate provides for full year's amount for these charges and also for additional staff (*vide* new item Nos. 10A, 13 and 16).

121. *Commissioners.*—The increase in the current year's revised and the next year's budget estimates is due to (i) the increase in the rates of dearness allowance, (ii) interim relief sanctioned to low paid Government servants and (iii) additional establishment. The current year's revised estimate also provides for retrospective sanction of increase in the rates of dearness and war allowances.

122. *District Administration.*—The increase in the current year's revised estimate and the next year's budget estimate is due to the increase in the rates of dearness allowance, retrospective sanction of increase in the rates of dearness and war allowances, interim relief sanctioned to low paid Government servants and additional staff; and heavy expenditure under "Contingencies". The decrease in the next year's budget estimate as compared with the current year's revised estimate is due to reduced provision proposed for I. C. S. Officers, (i) less expenditure anticipated under "Contingencies" and absence of provision for expenditure on retrospective sanction of increases in rates of dearness and war allowances provided in the current year.

123. *Expenditure from Rural Reconstruction Grants.*—The increase in the current year's revised estimate and the next year's budget estimate as compared with the current year's budget estimate is mainly due to (i) interim relief sanctioned to the low-paid Government servants and (ii) increase in the rate of dearness allowance and (iii) additional staff. The current year's revised estimate also provides for retrospective sanction of increases in the rates of dearness and war allowances.

124. *Special Development Programme.*—The increase in the current year's revised estimate is due to more expenditure anticipated on grants to District Development Boards. From the next year the expenditure from the Fund is confined to ameliorative measures for backward classes.

125. *Charges in England.*—The increase in the revised estimate as compared with the current year's budget is under "Leave Salaries and Deputation Pay". The decrease in the next year's budget estimate as compared with the current year's budget estimate is due to reduced provision under "Leave salaries and deputation pay".

XXI and 27, Administration of Justice.

Revenue.

Head.	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.	Page 37, Civil Budget Estimates.
Sale proceeds of unclaimed and escheated property	176	100	170	150	
Court fees realised in cash	70	70	82	70	
General fees fines and forfeitures	32.91	22.60	31.00	31.80	
Pledership and Mukhtiarship examination fees	10	8	8	10	
Receipts of the Official Assignee	44	40	85	40	
Miscellaneous fees and fines	196	250	180	200	
Miscellaneous	33	30	35	40	
Recoveries of overpayments	4	6	4	4	
Collection of payments for services rendered	14	20	12	12	
Receipts in England			2		
Total	3,847	2,784	3,658	3,706	
Deduct—Refund	—170	—90	—200	—170	
Total	36,77	26,94	34,38	33,36	

Expenditure.

Head.	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.	Pages 164 to 184, Civil Budget Estimates.
A. High Court	15,23	15,72	16,00	16,34	
B. Law Officers	470	375	469	418	
C. Administrator General and O. T.	63	62	67	66	
D. Sheriff and Reporter, Bombay	65	55	60	59	
E. Official Assignee	112	116	116	123	
F. Coroner's Court	17	17	17	17	
G. Presidency Magistrate's Courts	519	586	630	681	
H. Civil and Sessions Courts	40,69	40,64	43,93	45,18	
I. Courts of Small Causes	436	471	481	488	
J. Criminal Courts	15,98	14,10	17,36	17,78	
K. Pledership and Mukhtiarship examination charges	2	2	2	2	
L. Charges in England	53	135	122	98	
M. Refunds			144		
Total	89,17	88,65	98,37	98,82	
Charged	23,23	24,72	23,69	25,23	
Voted	65,94	63,93	74,68	73,49	

Receipts.

126. The increase in the revised estimate for the current year and the Budget Estimate for the next year is mainly under "General fees, fines and forfeitures" and is on account of expectation of larger receipts from magisterial fines.

Expenditure.

127. *A—High Court.*—The increase in the revised estimate for the current year as compared with the budget estimate is mainly due to (i) the continuance of the appointments of the additional High Court Judges and their staff, throughout the year, and (ii) increase in the rates of dearness and war allowances and retrospective sanction to the increase in the rates of dearness allowance and interim relief. The increase in the next year's budget estimate compared with the budget estimate for the current year is also due to the same reasons.

128. *B—Law Officers.*—The increase in the current year's revised estimate is due to increase in criminal work.

129. *G—Presidency Magistrate's Courts.*—The increase in the revised estimate for the current year, and in the budget estimates for 1947-48 as compared to the budget estimate for the current year, is due to (1) appointment of four more Presidency Magistrates to replace the Honorary Presidency Magistrates, and their staff, (2) increase in the rates of dearness allowance, and (3) grant of interim relief.

130. *H—Civil and Sessions Courts.*—The increase in the revised estimate of the current year is mainly due to (i) increase in the rates of dearness allowance and retrospective sanction of increase in the rates of dearness and war allowances, (ii) large expenditure under "Diet and Road Money to witnesses" and under "Travelling allowance". The same reasons hold good for increased provisions in the next year's budget estimates as compared with the current year's budget estimates.

131. *I—Court of Small Causes.*—The increase in the revised estimate for the current year, and in the budget estimate for 1947-48 as compared with the budget estimate of 1946-47, is mainly on account of increased provisions for dearness and war allowances and interim relief.

132. *J—Criminal Courts.*—The increase in the revised estimate for the current year, and in the budget estimate of 1947-48 as compared with the budget estimate of the current year, is mainly due to (1) increased provision on account of dearness and war allowances and interim relief, (2) increased expenditure under "Road and Diet money to witnesses", and (3) continuance of a number of temporary appointments of Resident and City Magistrates and their staff.

133. *L—Charges in England.*—The decrease in the revised estimate for the current year and budget estimate for next year, as compared with the budget estimate of the current year is in the provision for overseas pay and leave salary having been curtailed in respect of Judicial officers, on account of fewer judicial officers having expressed their willingness to proceed on leave ex-India.

XXII and 28, Jails and Convict Settlements.

Revenue.

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	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.
Jails	3,03	2,12	3,35	2,00
Jail manufactures	8,43	4,93	7,37	6,00
Recoveries of overpayment	4	1	2	1
Collection of Payment for services rendered	4	4	1	4
Receipts in England ... ..	.....	.....	.....	.....
Total	11,56	7,10	10,75	8,05
Deduct—Refunds	—1	—1	—1	—1
Total	11,55	7,09	10,74	8,04

Expenditure.

Pages 183-
186, Civil
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	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.
Jails	36,74	35,39	40,54	37,72
Jail manufactures	4,61	3,97	5,54	4,14
Works ... ..	.....	.....	.....	.....
Charges in England	4	22	23	19
Total*	41,39	39,58	46,31	41,99
Charged	76	89	74	56
Voted	40,63	38,69	45,57	41,43

Revenue.

134. *Jails*.—The increase in the current years revised estimate is mainly due to (i) larger recoveries for hire of convict labour, (ii) maintenance charges on account of prisoners belonging to other Provinces and military and naval prisoners, and (iii) increased yield of milk and other dairy receipts at the Yeravda and Nasik Road Central Prisons.

135. *Jail Manufactures*.—The increase in the current year's revised estimate is mainly due to increased rates of manufactured articles and larger supplies to Government Departments at all the Central Prisons. The next years budget estimate is based on the past actuals.

Expenditure.

136. *Jails*.—The increase in the current year's revised estimate as compared with the budget estimate is mainly due to (i) higher dietary charges and purchase of clothing for rioters, (ii) opening of Work Temporary Prison, (iii) creation of three additional posts of clerks, (iv) increased travelling allowance and house rent to staff at Ahmedabad and Dhulia and (v) water allowance to the staff at the Dharwar Borstal School. Next year's budget estimate is based on the expectation of smaller expenditure under contingencies.

137. *Jail Manufactures*.—The increase in the current year's revised estimate is mainly due to larger expenditure on raw materials required to meet Government orders and for clothing for a greater number of prisoners. The next year's budget estimate is based largely on the average of the past three years' actuals.

XXIII and 29, Police.

Revenue.

Pages 39-40,
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	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.
Contribution for Railway Police	4,68	4,55	4,55	4,35
Police supplied to public departments, private companies, etc.	1	3	.....	2
Receipts and recoveries on account of Presidency Police ...	5,61	5,40	6,00	5,75
Cash Receipts under the Arms Act	98	90	1,00	90
Fees, Fines and Forfeitures	1,89	1,80	2,00	1,80
Recoveries of overpayments	39	50	30	50
Collections of payments for services rendered	2,67	70	68	70
Miscellaneous	1,14	50	1,33	1,00
Total ...	17,37	14,38	15,86	15,22
Deduct—Refunds ...	—8	—14	—10	—10
Net Total ...	17,29	14,24	15,76	15,12

Expenditure.

Pages 197-
231, Civil
Budget
Estimates.

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.
Presidency Police	90,70	96,57	1,28,30	1,27,73
Superintendence	2,65	2,65	3,01	2,84
District Executive Force	1,96,47	1,96,67	2,79,65	3,14,41
Police Training School	2,19	2,31	3,14	3,81
Special Police	4	4	4	4
Railway Police	13,32	13,97	19,84	22,38
Criminal Investigation	11,89	11,84	17,46	18,99
Works	31	.....	11	.....
Charges in England	2,27	2,48	2,23	2,31
Total ...	3,10,04	3,26,53	4,53,78	4,92,51
Charged ...	9,37	10,19	9,80	10,67
Voted ...	3,00,77	3,16,34	4,43,98	4,81,84

Revenue.

138. *Miscellaneous.*—The increase under "Miscellaneous" in the current year's revised estimate, and next year's budget estimate is due to the sale proceeds of unserviceable police buses.

139. Estimates under other minor heads are based on past and current actuals.

Expenditure.

140. *Presidency Police*.—The increase in the current year's revised and the next year's budget estimates is mainly due to:—

- (i) Revised rates of pay ;
- (ii) Interim relief sanctioned to low paid Government servants.
- (iii) Increase in the rates of dearness allowance,
- (iv) Increased expenditure under contingencies on telephones and rents, and
- (v) Certain temporary staff so far provided for under " 64-B—Civil Defence ", being transferred to this head.

The current year's revised estimate also takes into account expenditure on account of riots in Bombay City and retrospective sanction of increases in the rates of dearness and war allowances.

141. *Superintendence*.—The increase in the current year's revised estimate and the next year's budget estimate is due to (i) interim relief sanctioned to low paid Government servants, and (ii) increase in the rates of dearness allowance. The current year's revised estimate also takes into account retrospective sanction of increase in the rates of dearness and war allowances.

142. *District Executive Force*.—The increase in the current year's revised and next year's budget estimate is mainly due to (i) the revised scales of pay, (ii) interim relief sanctioned to low paid Government servants, (iii) increase in the rates of dearness allowance, and (iv) increased expenditure on various articles of contingencies, e.g., supply of mosquito nets to policemen in malarial regions, and opening of Messes and Canteens at certain Police Headquarters. The increase in the next year's budget estimate also provides for the temporary staff sanctioned during war period, under " 64-B ", but continued as ordinary police, and due to additional staff (*vide* New Items Nos. 29, 30, and 34).

143. *Police Training School*.—The increase in the current year's revised estimate, and the next year's budget estimate is due to (i) the increase in the rates of dearness allowance, (ii) interim relief sanctioned to low paid Government servants, and (iii) opening of schools for sub-inspectors, cadets and head constables. The current year's revised estimate also provides for retrospective sanction of increases in the rates of dearness and war allowances.

144. *Railway Police*.—The increase in the revised estimate of the current year and the budget estimate of the next year, is mainly due to (i) revised scales of pay, and (ii) additional strength of armed police, and (iii) increase in the strength of armed police. The next year's estimate also provides for full year's cost for additional establishment sanctioned during the current year.

145. *Criminal Investigation Department*.—The increase in the current year's estimate, and next year's budget estimate, is mainly due to (i) revised scales of pay, (ii) interim relief sanctioned to low paid Government servants, (iii) increased cost of articles under contingencies, and (iv) increase in the rates of dearness allowance, and (v) additional staff for dealing with corruption.

XXIV and 30, Ports and Pilotage.

*Revenue.*Page 40,
Civil
Budget
Estimates.

—			Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.
Ports, Establishment—						
Charges for the Survey of Steam Vessels	...	...	8	.....	6	6
Total	...	...	8	.....	6	6

*Expenditure.*Page 232,
Civil
Budget
Estimates.

—			Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.
Ports, Establishment—						
Charges for the Survey of Steam Vessels	...	...	6	2	5	5
Total	...	...	6	2	5	5

146. The receipts and the cost of establishment in connection with the Survey of inland vessels are treated as Provincial, while those for ocean-going vessels are treated as Central. Accordingly expenditure in connection with Ship Survey Department, Bombay, is treated as partly Central and partly Provincial, the proportion being 93 per cent. Central and 7 per cent. Provincial. The estimates accordingly represent 7 per cent. of the cost of the Ship Survey Department of the Government of India.

36. Scientific Departments.

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947- .	Page 232, Civil Budget Estimates.
A—Grant-in-aid and donations to Scientific Societies and Institutions	26	26	26	26	
B—Museums	1,29	1,20	1,42	1,30	
C—Post-War Reconstruction and Development Programme ... ..	.....	.....	.....	5,90	
Total	1,55	1,46	1,68	6,56	

147. *B—Museums.*—The increase in the current year's revised estimate is due to increase in the grant of cost of living and dearness allowances to the staff of the Prince of Wales Museum and the Lord Reay Industrial Museum, Poona.

148. *C—Post-War Reconstruction and Development Programme.*—Variations under this minor head are explained in the separate issue of the Post-War Reconstruction and Development Programme Estimates.

XXVI and 37, Education.

Revenue.

Page 41.
Civil
Budget
Estimates.

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.
A. University	10,30	10,36	10,89	10,46
B. Secondary	1,78	1,81	1,90	1,80
C. Primary				
D. Special	62	58	63	65
E. General	11,81	10,32	12,13	11,98
Total	24,71	23,07	25,57	24,89
Deduct—Refund	-11	-6	-0	-6
Total	24,60	23,01	25,48	24,83

Expenditure.

Pages 234 to
271, Civil
Budget
Estimates.

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.
A—University	22,49	23,39	24,51	41,43
B—Secondary	35,42	44,70	47,33	67,15
C—Primary	1,73,18	1,74,54	2,89,91	3,79,57
D—Special	16,71	20,83	23,51	42,15
E—General	31,93	29,64	39,28	30,90
F—Charges in England	13	37	51	10
Total	2,79,85	2,93,67	3,75,05	5,70,30

Revenue.

149. *A—University.*—The increase in the revised estimates compared with the budget estimates of the current year is mainly due to larger fee receipts realised on account of increased admissions to Government Colleges.

150. *E—General.*—The increase in the revised estimates is mainly in the recoveries of overpayments from local authorities. The decrease in next year's budget estimates in comparison with the current year's revised estimate is due to the closure of special development fund for Schemes other than ameliorative measures for backward classes.

Expenditure.

151. *A—University.*—The increase in the revised estimate compared with the budget estimate of the current year is due to—

- (1) grant of increased rates of dearness allowance and retrospective sanction of increase in the rates of dearness and war allowances; (2) grant of interim relief to low paid Government servants; (3) additional grant for the purchase of equipment and apparatus; and (4) additional staff sanctioned during the year.

The next year's budget estimate of 41.43 consists of 14.03 for Post-War Reconstruction Schemes and 26.80 for Ordinary expenditure. The increase in the ordinary budget in the next year is due to additional provisions mainly on account of—

- (1) replacement of certain machinery in the workshop of the College of Engineering, Poona; and
- (2) additional staff and increased grants to certain colleges.

The estimate for P. W. R. Schemes are explained in the Post-War Reconstruction and Development Programme Estimates.

152. *B—Secondary.*—The increase in the revised estimate as compared with the budget estimate of the current year is mainly due to—

- (1) grant of increased rates of dearness allowance and retrospective sanction of increases in the rates of dearness and war allowances;
- (2) grant for the purchase of furniture in some secondary schools for Boys;
- (3) grant of interim relief to low-paid servants;
- (4) large number of claims for fees grant and larger expenditure on dearness allowance to teachers by recognised secondary schools; and
- (5) larger number of claims for provident funds.

The next year's budget of 67.16 consists of 10.25 for Post-War and 56.90 for Ordinary. The increase in the ordinary budget next year is mainly due to additional provision for grants to aided secondary schools on account of interim relief to their teachers and increased dearness allowance.

153. *C—Primary.*—The increase in revised estimate compared with the budget estimate of the current year is mainly on account of (a) additional grant to local authorities for their expenditure on raising the minimum pay of primary teachers and for expenditure on local allowances to all new primary teachers; (b) additional grants to local authorities on account of dearness allowance at Government rates; and (c) additional grant sanctioned for introduction of crafts in Primary Schools. A small portion of the increase is also accounted for by the payment of a building grant to Hindi School, Ghatkopar, expenditure for introduction of compulsory elementary education in Athni, Sangola and Pardi Talukas and additional grants sanctioned for the opening of Agricultural Bias School at Degson.

The next year's budget of 3,79.57 consists of 83.85 for Post-War and 2,95.72 for Ordinary. The increase in the ordinary budget next year over the current year's estimate of 1,74.54 is due mainly to (a) Increase in the provisions on account of the following new items (ordinary) (11.12):—

- (1) Building grants to District Building Committees (10.00);
 - (2) Payment of additional grants to mass literacy schools (1.85);
 - (3) Payment of grants to Local Authorities for opening libraries for primary teachers (49);
 - (4) Provision for additional land for Agricultural Bias Schools opened in Backward areas (30);
 - (5) Increase in the provision for direct grants to Practising Schools attached to non-Government Primary Training Colleges (15);
 - (6) Increase in the provision for grants payable to Local Authorities for new schools opened in villages with a population of 700 and over (33).
- (b) Increased provision under K-Grants to Local Authorities other than Bombay Municipality (90.37); and
- (c) Increased provision under J-Grants to Primary Schools by private agencies (11.41).

154. *D—Special.*—The increase in the revised estimate compared with the budget estimate of the current year is mainly due to—

- (1) increase in the rates of dearness allowance and retrospective sanction of increases in the rates of dearness and war allowances and grant of interim relief;
- (2) the opening of Girls' Hostel at Khed under P. W. R. Programme;
- (3) reorganisation of the work in connection with the adult education classes in villages and for free grants to the Institute of Agriculture, Anand; and
- (4) acquisition of sites for play grounds under M-2-P. W. R. and Development Programme.

The next year's budget of 42.15 consists of 15.34 for Post-War and 26.81 for Ordinary. The increase of 4.98 in the next year's ordinary budget in comparison with the current year's budget is under Government Special Schools, Adult Education classes, Literacy Campaign in Bombay City and under ordinary recurring grants mainly on account of dearness allowance.

155. *B-General*.—The increase in the revised estimate compared with the budget estimate of the current year is mainly due to—

- (1) increase in the rates of dearness allowance and retrospective sanction of increase in the rates of dearness and war allowances and grant of interim relief to low-paid Government servants ;
- (2) increased expenditure on account of service postage and purchase of furniture ;
- (3) large number of war concessions and increase in the value of scholarships to Backward classes ;
- (4) new scheme for the establishment of Central Library ;
- (5) scheme for further education in India of ex-service personnel ; and
- (6) scheme for the expansion of the College of Engineering, Poona, under S-1-Post-War Reconstruction and Development Programme.

The next year's budget estimate of 39,90 consists of 5,93 for Post-War and 33,97 for Ordinary. The increase of 4,33 in the next year's ordinary budget over the current year's budget estimate is mainly due to—

- (1) Grant-in-aid to Gokhale Institute of Politics and Economics, Poona ;
- (2) Scheme for Research work in Marathi Literature and additional grants to Research Societies ;
- (3) Increase in the rate of recurring grant to Village Libraries and Reading Rooms ;
- (4) Increased provision for dearness allowance at increased rates for one full year ; and
- (5) Increased rates of Scholarship for backward classes.

156. *F—Charges in England*.—The variations are due to provision made for leave salary and deputation for officers expected to be on leave and on deputation.

XXVII & 38, Medical.

Revenue.

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.	Pages 43-44 Civil Budget Estimates.
Medical School and College Fees	2,38	2,60	2,91	2,60	
Hospital Receipts	4,49	3,67	4,00	4,01	
Mental Hospital Receipts	2,71	2,71	2,71	2,71	
Sale of Medicines	1,12	1	30	30	
Bacteriological Laboratories Receipts	18,82	11 15	12,10	15,25	
Contributions	6,34	6,50	5,80	6,50	
Income from Endowments	25	31	23	28	
Recoveries of over-payments	18	20	5	10	
Collection of payments for services rendered	51	40	50	41	
Miscellaneous	3,32	2,55	3,00	98	
Transfer from the Special Development Fund	3,79	1,67	1,61	20	
Total * ...	43,91	31,71	33,21	33,34	
Deduct—Refunds ...	—7	—3	—7	—4	
Total ...	43,84	31,68	33,14	33,30	

Expenditure.

	Accounts, 1945-46.	Budget Estimate, 1946-47.	Revised Estimate, 1946-47.	Budget Estimate, 1947-48.	Pages 272-287, Civil Budget Estimates.
A—Medical Establishment	4,47	5,16	5,18	5,20	
B—Hospitals and Dispensaries	58,06	54,70	60,31	73,29	
C—Grants for Medical purposes	6,87	7,14	7,94	85	
D—Medical Colleges and Schools	5,32	5,70	5,91	6,05	
E—Mental Hospitals	13,90	12,52	15,23	14,22	
F—Special Development Programme	3,79	1,61	1,61	20	
G—Chemical Examiner	47	46	49	49	
H—Bacteriological Laboratories	8,80	9,28	14,41	11,36	
I—Post-War Reconstruction and Development Programme	4	2,90	2,42	19,19	
J—Charges in England	45	91	1,07	1,98	
Total ...	1,02,17	1,00,36	1,14,59	1,32,83	
Charged ...	2,12	3,54	3,35	4,29	
Voted ...	1,00,05	96,72	1,11,24	1,28,54	

Receipts.

157. *Medical School and College Fees.*—The current year's revised and next year's budget estimates take into account receipts from fees at the new Medical Colleges at Poona and Ahmedabad. The current year's revised estimate has been placed at a higher figure on the basis of current actuals.

158. *Hospital Receipts.*—The increase in the current year's revised estimate and the next year's budget estimate is due to increase in the number of paying patients at the various hospitals.

159. *Sale of Medicines.*—The current year's revised estimate and the next year's budget estimate are based on progress of current actuals.

160. *Bacteriological Laboratories Receipts.*—The increase in the current year's revised estimate and the next year's budget estimate is due to larger sales of sera and vaccines.

161. *Contributions.*—The decrease in the current year's revised estimate is mainly in contributions from the District Local Boards on account of the Subsidised Medical Practitioners' Centres some of which are not functioning. The next year's estimate represents normal receipts.

162. *Miscellaneous.*—This head includes receipts under the following sub-heads:—

(i) Fees for Chemical Analysis.

(ii) Miscellaneous.

(iii) Contributions from the Government of India in respect of British I. M. S. Officers belonging to the War Reserve.

(iv) Recoveries from the Government of India for reservation of beds at J. J. and St. George's Hospitals for military patients.

The current year's revised estimate is based on the progress of actuals. The decrease in the next year's budget estimate, as compared with the current year's revised estimate, is mainly due to the closure of 100 military beds at the St. George's Hospital, Bombay.

163. *Transfer from the Special Development Fund.*—The estimates under this head are equal to the expenditure on schemes under "Special Development Programme".

Expenditure.

164. *B-Hospitals and Dispensaries.*—The increase in the current year's revised estimate is mainly due to additional staff sanctioned at various hospitals, increase in the rates of dearness allowance and retrospective sanction of increase in the rates of dearness and war allowances, larger expenditure on the purchases of medicines and instruments and purchase of 500 military beds with equipment in connection with medical arrangement in scarcity areas, partly counterbalanced by savings due to many of the S. M. P. centres not functioning and posts of nurse midwives remaining vacant for want of suitable candidates. The increase in the next year's budget estimate as compared with the current year's revised estimate, is mainly due to additional provision on account of the following items:—

(i) the decision of Government to take over the nursing arrangements at present maintained by the Nursing Associations at the various Government hospitals and to bring the nursing staff on the Government establishment (vide new item No. 63),

(ii) opening of 100 beds in Sir Sassoon David Hospital at the J. J. Group of Hospitals (vide new item No. 56),

(iii) grant-in-aid towards construction of quarters for nurses at the Emory Hospital, Anand, (vide new item No. 60),

(iv) grant to Ayurvedic teaching institutions and hospitals (vide new item No. 74),

(v) additional honorarium to S. M. Ps. appointed under Rural Medical Relief Scheme (vide new item No. 69), and

(vi) grants for construction of an administrative block and new operation theatre at the Cama and Allbess Hospital (vide new item No. 73), partly counterbalanced by absence of provision for purchase of army beds with necessary equipment for scarcity areas.

C-Grants for medical purposes.—The increase in the current year's revised estimate is due to additional grants sanctioned to several Nursing Associations on account of additional staff and grant of dearness allowance at higher rates. The decrease in the next year's budget estimate, as compared with the current year's revised estimate, is due to transfer of provision on account of nursing staff belonging to various nursing associations employed in Government hospitals from this head to the minor head, "B-Hospitals and Dispensaries", as it has been decided to take over the nursing staff at Government hospitals from the Nursing Associations.

165. *D-Medical Colleges and Schools.*—The increase in the current year's revised estimate and next year's budget estimate is mainly due to enhanced rates of dearness allowances.

166. *E-Mental Hospitals.*—The increase in the current year's revised estimate is due to the grant of interim relief, increase in the rates of dearness allowances and higher prices of supplies. The decrease

in the next year's budget estimate, as compared with the current year's revised estimate, is due to the fact that some of the items of contingent expenditure provided in the current year are not required next year.

167. *F-Special Development Programme.*—The decrease in the next year's budget estimate is due to the fact that the provision in respect of the village medical aid for backward class areas only will be finally debited to this minor head. The other items have been provided for under the minor head, "I-Post-War Reconstruction and Development Programme", finally.

168. *H-Bacteriological Laboratories.*—The increase in the current year's revised estimate is due to additional staff sanctioned for the manufacture of anti-plague and anti-cholera vaccines, increase in the rates of dearness allowance and retrospective sanction of increases in the rates of dearness and war allowances, grant of interim relief, manufacture of vitamin tablets, glucose, saline and casein hydrolysate, installation of a desiccator plant, and larger non-recurring expenditure on purchase of materials due to more demand for sera and vaccines. The decrease in the next year's budget estimate, as compared with the current year's revised estimate, is mainly due to a reduction in the provision for purchase of materials required for manufacture of sera and vaccines.

169. *I-Post-War Reconstruction and Development Programme.*—The variations under this minor head have been explained separately in the Post-War Reconstruction and Development Programme Estimates.

170. *J-Charges in England.*—The increase in the next year's budget estimate as compared with the current year's budget and revised estimates is mainly due to more officers proceeding on leave.

XXVIII & 39, Public Health.

Revenue.

Page 45,
Civil Budget
Estimates.

	Accounts, 1945-46	Budget estimate, 1946-47	Revised estimate, 1946-47	Budget, estimate, 1947-48
Sale proceeds of sera and vaccine	8,26	9,13	10,18	6,39
Contributions	2,23	2,63	2,63	2,64
Recoveries of over payments	21	37	37	30
Collection of payments for services rendered	21	40	15	41
Transfer from the Special Development Fund	11,93	22,03	21,96	30
Miscellaneous	29,23	24,35	27,59	28,59
Total	52,21	59,23	63,17	28,53
Deduct—Refunds	Nil	—1	—1	....
Total \$	52,21	59,21	63,16	28,53

Expenditure.

Page
308-328,
Civil Budget
Estimates.

	Accounts, 1945-46	Budget estimate 1946-47	Revised estimate, 1946-47	Budget estimate, 1947-48
A. Public Health Establishment	13,30	12,27	15,81	13,41
B. Grants for Public Health Purposes	2,38	2,75	3,00	2,63
C. Expenditure in connection with epidemic diseases	14,38	13,44	19,97	11,36
D. Works	19,38	16,02	19,21	20,68
E. Special Development Programme	11,95	22,03	21,96	30
F. Post-War Reconstruction and Development Programme	1,12	6,22	6,55	69,44
G. Charges in England	7	27	20	34
Total	62,48	73,05	86,70	1,18,16
Charged	39	31	27	14
Voted	62,09	72,74	86,43	1,18,02

Revenue.

171. *Sale proceeds of sera, vaccine, etc.*—The receipts under this head depend on the demand for plague and other vaccines from local bodies, Indian States and other provinces, etc., and also on sale proceeds of quinine and quinine substitutes. The increase in the current year's revised estimate is mainly due to larger sale of vaccine lymph to the military, Alfsea, Colombo, etc., and recovery of arrears of contributions from local bodies, etc., partly counterbalanced by decrease due to restricted sale of quinine, and reduction in the selling price of quinine substitutes. The decrease in the next year's budget estimate, as compared with the current year's revised estimate, is mainly due to the expectation that sales of quinine and quinine substitutes will not be to the same extent as in the current year.

172. *Collection of payments for services rendered.*—The decrease in the current year's revised estimate is due to reduction in deposit contribution works. The increase in the next year's budget estimate, as compared with the current year's revised estimate, is due to larger recoveries anticipated on account of many deposit works likely to be undertaken for execution by the Public Health Engineer.

173. *Transfer from the Special Development Fund.*—The amounts provided under this head are equal to the expenditure under the minor head "Special Development Programme".

Expenditure.

174. *Public Health Establishment.*—The increase in the current year's revised estimate is mainly due to entertainment of additional staff in the offices of the Director of Public Health and other offices under his control, formation of a new sub-division, increase in the rates of dearness allowance and retrospective sanction of increase in the rates of dearness and war allowances, increased expenditure on certain items of contingencies of an unusual and non-recurring nature, grant of interim relief, and less recovery of percentage charges as a result of many contribution works not being undertaken for execution during the current year. The decrease in the next year's budget estimate, as compared with the current year's revised estimate, is mainly due to larger recoveries of percentage charges on contribution and provincial works, and lesser contingent expenditure anticipated under Public Health Laboratory, Poona, and Belgaum Vaccine Institute.

175. *Grants for Public Health Purposes.*—The increase in the current year's revised estimate is mainly due to the sanctioning of a non-recurring grant of 50 to the Bombay Mofussil Maternity Child Welfare and Health Council for the establishment of a Welfare Centre at Palghar, partially counterbalanced by saving under other items. The decrease in the next year's budget estimate, as compared with the current year's revised estimate, is mainly due to the absence of provision for the non-recurring grant of 50 sanctioned during the course of the current year.

176. *Expenditure in connection with epidemic diseases.*—The increase in the current year's revised estimate is mainly due to additional expenditure authorised in connection with public health measures in scarcity areas, and purchase of army beds with necessary equipment for use during epidemics. The decrease in the next year's budget estimate, as compared with the current year's revised estimate, is mainly due to absence of provisions for purchase of army beds and equipment, and quinine substitutes.

177. *Works.*—The increase in the current year's revised estimate is mainly due to larger expenditure on overhauling the distribution mains at Andheri and on repairs to water supply and drainage works. The increase in the next year's budget estimate, as compared with the current year's revised estimate, is mainly due to larger provision for Salsette and Ghatkoper Water Supply Schemes, and provision made for drainage system for the Infectious Diseases Hospital, Poona.

178. *Special Development Programme.*—The decrease in the current year's revised estimate is mainly due to less expenditure on account of grants to Municipalities for Public Health Purposes and under Comprehensive Scheme for the control of Malaria in Kanara and Dharwar Districts, partly counterbalanced by increased grants to District Local Boards and Municipalities on account of their expenditure on epidemics. The decrease in the next year's budget estimate, as compared with the current year's revised estimate, is due to transfer of provision on account of the public health schemes and village water supply works from this minor head to "Post-War Reconstruction and Development Programme." The next year's estimate under this head is confined to ameliorative measures for the Backward Classes (slum clearance).

179. *Post-War Reconstruction and Development Programme.*—The variations under this minor head have been separately explained in the Post-War Reconstruction and Development Programme Estimates.

XXIX and 40, Agriculture.

Revenue.

Page 46,
Civil Budget
Estimates.

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.
Agricultural receipts	45.20	54.20	67.13	84.34
Recoveries of overpayments	32	10	65	15
Collection of payments for services rendered	1	1	1	1
Transfer from the Special Development Fund	94.88	1,04.99	1,69.95	70
Total	1,40.41	1,59.30	2,37.74	85.30
Deduct—Refunds	—5	—5	—5	—3
Total	1,40.36	1,59.25	2,37.69	85.17

Expenditure.

Pages 226-233,
Civil Budget
Estimates.

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.
Director	1.72	1.65	2.38	1.61
Superintendence	1.32	1.24	1.48	1.33
Subordinate and Expert Staff	2.65	3.95	5.10	3.46
Experimental Farms	1.71	1.51	2.07	1.92
Agricultural demonstration and propaganda, including public exhibition and fairs	23.56	9.00	27.41	9.41
Agricultural experiments and research	3.39	3.70	5.27	7.76
Agricultural Education	6.95	4.76	6.97	5.41
Agricultural Engineering	1.30	3	1.75	1.15
Grants-in-aid Contributions, etc.	3.30	3.36	5.83	3.43
Works	—	6	30	10
Other charges	9	5	8	6
Special Development Programme	94.88	1,04.99	1,69.95	70
Post-War Reconstruction and Development Programme	24.04	59.34	63.93	2,48.35
Charges in England	30	4	8	34
Total	1,65.21	1,92.68	2,94.69	2,87.03
Charged	65	69	77	55
Voted	1,64.56	1,92.04	2,93.83	2,86.48

Revenue.

180. *Agricultural receipts.*—The increase in the current year's revised estimate is mainly due to (i) larger receipts anticipated by sale of sulphate of ammonia, (ii) rise in prices of dairy, agricultural and farm produce and (iii) larger grants from the Imperial Council of Agricultural Research on account of new schemes sanctioned during the course of the year.

The increase in the next year's budget estimate is mainly due to the fact that receipts in respect of the schemes,—Mechanical Cultivation and Transport, Bunding and Dry Farming Development Scheme, etc., which were hitherto credited to the debt head, "Special Development Fund—Other receipts" are to be credited to "XXIX-Agriculture" from 1947-48.

181. *Recoveries of overpayments.*—The current year's revised estimate is based on the progress of current actuals.

182. *Transfer from the Special Development Fund.*—The amount provided under this minor head is equal to the estimated expenditure under "Special Development Programme" under "40-Agriculture".

Expenditure.

183. *Direction.*—The increase in the current year's revised estimate is mainly due to the appointment of Agricultural Commissioner during the course of the year. The budget estimates for 1947-48 do not provide for the continuance of the post.

184. *Superintendence.*—The increase in the current year's revised estimate is mainly due to increased rates of dearness allowance and provision for interim relief.

185. *Subordinate and Expert Staff.*—The increase in the current year's revised estimate and next year's budget estimate as compared with the current year's budget estimate is mainly due to (i) transfer of the provision required for the staff of the Taluka Demonstration Centres from the minor head "E-Agricultural Demonstration and Propaganda, etc." to this minor head and (ii) increased rates of dearness allowance and provision for interim relief.

186. *Experimental Farms.*—The increase in the current year's revised estimate and next year's budget estimate as compared with the current year's budget estimate is mainly due to (i) transfer of the provision for the Cattle Breeding Farm, Tegur from the minor head "Special Development Programme" to this minor head, (ii) increased cost of cultivation, and (iii) increased rates of dearness allowance and provision for interim relief.

187. *Agricultural Demonstration and Propaganda including public exhibition and fairs.*—The increase in the current year's revised estimate is mainly due to larger expenditure on the scheme for the purchase and distribution of Sulphate of Ammonia.

188. *Agricultural Experiments and Research.*—The increase in the current year's revised estimate is mainly due to (i) increased cost of cultivation, materials and manure and (ii) increased rates of dearness allowance and grant of interim relief. The increase in the next year's budget estimate compared with the budget estimate of the current year is mainly due to provision for new schemes, e.g. Development of fodder grass and legums, Control of Wingless Grass Hoppers in Nasik, Deccan and Karnatak Districts, improvement of Khillar Cattle (Sholapur), Sheep breeding research station, Bagalkot, etc.

189. *Agricultural Education.*—The increase in the current year's revised estimate and next year's budget estimate compared with the current year's budget estimate is mainly due to (i) larger expenditure on contingencies required at the Agricultural Dairy to increase the production of milk, (ii) increased cost of cultivation, labour, materials and manures, and (iii) increased rates of dearness allowance and grant of interim relief.

190. *Agricultural Engineering.*—The increase in the current year's revised estimate and next year's budget estimate compared with the current year's budget estimate is mainly due to purchase and supply of engines, provision on account of the scheme for distribution of Diesel Oil and increase in the rates of dearness allowance and grant of interim relief.

191. *Grants-in-aid, Contributions, etc.*—The increase in the current year's revised estimate compared with current year's budget estimate is mainly due to (i) payment of subsidies to storing agencies of pure Jarila Cotton Seed in Khandesh to make up the loss incurred by them, (ii) provision required for the increased share of this Government in respect of the scheme for distribution of revised Jayawant and Gadag Cotton Seed distribution scheme and (iii) increased grant-in-aid to the Institute of Agriculture, Animal Husbandry and Dairying, Anand.

192. *Works.*—The increase in the current year's revised estimate is mainly due to construction of residential quarters on the Sheep-Breeding Farm, Poona.

193. *Special Development Programme.*—The increase in the current year's revised estimate is mainly due to larger expenditure under the schemes (i) Construction and repairs of new wells (ii) Mechanical cultivation and transport and (iii) Measures for intensification of Grow More Food Campaign. The decrease in the next year's budget estimate compared with the current year's budget estimate is mainly due to Government decision that the Special Development Fund should not be utilised for financing schemes other than ameliorative measures for the Backward Classes.

194. *Post-War Reconstruction and Development Programme.*—Vide Explanations given in the Post-War Reconstruction and Development Estimates for the next year.

195. *Charges in England.*—The increase in the next year's budget estimate is mainly due to provision for the leave salary of Sir William J. Jenkins, Agricultural Commissioner.

XXX and 41, Veterinary

Revenue.

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Estimates.

	Accounts 1945-46.	Budget Estimate, 1946-47.	Revised Estimate, 1946-47.	Budget Estimate, 1947-48.
(1) Veterinary College fees	11	15	15	20
(2) Other receipts	22	20	30	25
(3) Collection of payments for services rendered	1	.....	2	.....
(4) Transfer from the Special Development Fund	42	58	69	.....
(5) Refunds	—14	.....	.....	.....
Total	62	93	1,16	46

Expenditure.

Pages 384 to
391, Civil
Budget
Estimates.

	Accounts, 1945-46.	Budget Estimate, 1946-47.	Revised Estimate, 1946-47.	Budget Estimate, 1947-48.
Superintendence	2,07	2,14	2,39	2,37
Veterinary Education and Research	1,61	1,40	1,60	1,73
Subordinate Establishment	3,42	3,57	3,78	4,08
Hospitals and Dispensaries	91	85	95	1,21
Other Charges	62	59	74	39
Charges in England	15	6	19	18
Special Development Programme	43	58	69	.....
Post-War Reconstruction and Development Programme	5	.....	1,28	7,43
Total	9,26	9,29	11,82	18,29
Charged	26	5	15	9
Voted	9,00	9,24	11,67	18,20

Revenue.

196. *Transfer from the Special Development Fund.*—The estimates under transfer from account of the Special Development Fund correspond with the expenditure from the Special Development Fund under "41-Veterinary".

Expenditure.

197. *Superintendence.*—The increase in the current year's revised estimate as compared with the budget estimate is mainly due to (i) increased touring by officers in connection with the Post-War Reconstruction Schemes and increase in the rates of dearness allowance; (ii) retrospective sanction of the increase in the rates of dearness and war allowances; and (iii) increased expenditure on purchase and carriage of Sera and Vaccines.

198. *Veterinary Education and Research.*—The increase in the current year's revised estimate is due to (1) re-employment of Khan Bahadur Khan after the date of his retirement, on higher rate of pay instead of the appointment of a new Assistant Professor; (2) Creation of posts of a Demonstrator, one Laboratory

Assistant, two hamals, one clerk and one Accountant at the Bombay Veterinary College; (3) Grant of house rent allowance to inferior establishment in Bombay; and (4) purchase of laboratory equipment due to affiliation of the College to the Bombay University.

199. *Subordinate Establishment.*—The increase in the current year's revised estimate as compared with the budget estimate of the current year is mainly due to increase in the rates of dearness allowance, increased expenditure under travelling allowance on account of increased touring by staff for immunization of cattle against disease, and grant of interim relief. The increase in the next year's estimate as compared with the current year's revised is mainly due to (1) creation of 20 posts of stockmen and additional posts of Veterinary Assistant Surgeons sanctioned in the scheme for immunisation of cattle against Rinderpest and Black-quarter disease, (ii) provision for full year for grant of interim relief and increased rates of dearness allowance.

200. *Hospitals and Dispensaries.*—The increase in the current year's revised estimate is mainly due to (1) increase in the number of horses admitted to the Lazaretto and consequent increase in feeding charges; (2) payment of compensation to owners of horses destroyed under the "Glanders and Farcy Act"; (3) increase under telephone charges; (4) increase in the rate of dearness allowance of establishment paid from contingencies; and (5) increased grants to veterinary dispensaries owing to increase in the cost of their maintenance. The increase in the next year's budget is mainly on account of the purchase of microscopes for each veterinary dispensary.

201. *Post-War Reconstruction and Development Programme.*—Variations under this minor head have been explained in Post-War Reconstruction and Development Programme estimates.

XXXI and 42, Co-operation.

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Civil Budget
Estimates.

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.
Audit fees	1,58	1,40	1,40	1,45
Miscellaneous Receipts	82	1,03	1,17	2,97
Transfer from the Special Development Fund	6,93	7,82	8,10	99
Total	9,33	10,25	10,67	5,41
Deduct—Refunds	—1	—2	—2	—1
Total	9,32	10,23	10,65	5,40

Expenditure

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423,
Civil Budget
Estimates.

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.
Direction	1,44	1,24	1,56	1,41
Superintendence	8,00	8,19	9,15	10,37
Grants-in-aid	87	3,23	75	2,14
Other charges	2,97	1,88	5,26	4,59
Cottage Industries .. .. .	....	....	....	3,91
Special Development Programme	6,93	7,82	8,10	99
Post-War Reconstruction and Development Programme	20	1,89	2,38	20,29
Total	19,51	24,25	27,18	45,65
Charged	33	46	58	55
Voted	19,18	23,79	26,60	45,95

Revenue.

202. *Miscellaneous Receipts.*—The increase in the next year's budget estimate is mainly due to larger court fees expected to be recovered by the Debt Adjustment Boards on account of the extension of the Bombay Agricultural Debtors' Relief Act, 1939, throughout the province.

203. *Transfer from the Special Development Fund.*—The amounts provided under this head are equal to the estimated expenditure on Special Development Programme under "42, Co-operation".

Expenditure.

204. *Direction.*—The increase in the current year's revised estimate and next year's budget estimate is mainly due to increase in the rates of dearness allowance and grant of interim relief.

205. *Superintendence.*—The increase in the current year's revised estimate is mainly due to increase in the rates of dearness allowance and grant of interim relief. The increase in the next year's budget estimate is mainly due to (i) sanctioning of additional audit staff in the districts, (ii) creation of the post of Assistant Registrar of Co-operative Societies and staff for Konkan tract and (iii) full year's provision for increase in the rates of dearness allowance and grant of interim relief.

206. *Grants-in-aid.*—The decrease in the current year's revised estimate and next year's budget estimate is mainly due to the fact that the provision on account of the pay and allowances of the staff for supervision work hitherto shown under this minor head is to be transferred to the minor head "Other charges".

207. *Other Charges.*—The increase in the current year's revised estimate and next year's budget estimate is mainly due to (i) provision on account of the supervision staff under this minor head (*vide* paragraph 206 above) and (ii) increase in the rates of dearness allowance and grant of interim relief.

208. *Cottage Industries.*—Government has decided that schemes pertaining to Cottage Industries should be transferred from the Department of Industries to the Co-operative Department. The provisions on account of these schemes for the next year have been shown under the new minor head "Cottage Industries" to be opened for the purpose.

209. *Special Development Programme.*—The decrease in the next year's budget estimate is mainly due to Government decision that the Special Development Fund should not be utilised for financing schemes other than ameliorative measures for the Backward Classes.

210. *Post-War Reconstruction and Development Programme.*—*Vide* Explanations given under the Post-War Reconstruction and Development Estimate for the next year.

XXXII and 43, Industries.

Revenue.

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Civil Budget
Estimates.

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.
Industries	6.19	5.87	5.99	5.20
Fisheries	2.90	2.06	2.06	2.09
Receipts under Cottage Industries	2	3	2	.....
Recoveries of Overpayments	2	....	4	1
Collection of payments for services rendered .. .. .	....	....	1	....
Transfer from the Special Development Fund	2.25	3.10	3.06	34
Deduct—Refunds	—1			—1
Total	11.37	11.08	11.15	7.63

Expenditure.

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424-464,
Civil Budget
Estimates.

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.
Industries	10.19	12.98	13.60	13.36
Cottage Industries	2.36	3.95	5.54	....
Fisheries	3.58	3.83	4.55	5.74
Special Development Programme	2.25	3.10	3.06	34
Post-War Reconstruction and Development Programme .. .. .	....	8.41	8.59	24.90
Charges in England	3	65	67	1.43
Cost of stores purchased for other Departmental offices	10	35	50	50
Deduct—Value of stores supplied to other offices	—24	—35	—50	—50
Total—Voted	18.27	32.92	36.01	45.77

Revenue.

211. *Industries*.—The decrease in the next year's budget estimate is mainly due to discontinuance of grants from the Government of India for the development of handloom industry scheme.

212. *Transfer from the Special Development Fund*.—The amounts provided under this minor head are equal to the estimated expenditure under "Special Development Programme".

Expenditure.

213. *Industries*.—The increase in the current year's revised estimate and next year's budget estimate is mainly due to increased rates of dearness allowance and grant of interim relief.

214. *Cottage Industries*.—The increase in the current year's revised estimate is mainly due to—

- (i) expenditure in connection with the schemes of the Village Industries Committee for development of Cottage Industries;
- (ii) grants to Village Industries Committee for (a) hand-made paper centres at Erandol and Junnar and (b) Palm Gur Industry; and
- (iii) increased rates of dearness allowance and grant of interim relief.

The provision on account of the schemes during the next year has been made under "42—Co-operation" in view of Government decision to transfer them to the Co-operative Department.

215. *Special Development Programme*.—The decrease in the next year's budget estimate is mainly due to Government decision to confine expenditure from the Special Development Fund to ameliorative measures for the Backward Classes.

216. *Post-war Reconstruction and Development Programme*.—*Vide* Explanations under the Post-War Reconstruction and Development Estimates for the next year.

217. *Charges in England*.—The increase in the next year's budget estimate is mainly due to larger provision for scholars to be sent abroad for higher studies.

XXXVI and 47, Miscellaneous Departments.

Revenue.

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Civil Budget
Estimates.

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.
Fees for registration of Trade Unions	1	2	1	
Examination fees	37	36	38	
Sales of Stores and Materials (Provincial)	6	1	1	
Fees for the inspection of Steam boilers	1,40	1,44	1,41	1,43
Administration of Indian Partnership Act	7	7	7	7
Miscellaneous	39,11	19,40	22,93	46,67
Government Transport Service	10,57	12,60	12,60	13,75
Transfer from the Special Development Fund	6,96	10,37	13,40	12,59
Total ..	58,55	44,25	49,90	74,91
Deduct—Refunds ..	—6,26	—38	—1,40	—23
Total ..	52,29	43,87	48,50	74,68

Expenditure.

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463-503.
Civil Budget
Estimates.

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.
Inspector of Factories	2,06	2,03	2,28	2,33
Labour	4,33	4,55	5,38	6,29
Inspector of Steam Boilers	1,43	1,43	1,57	1,64
Provincial Statistics	11	11	11	11
Preservation and translation of ancient manuscripts ..	3	3	3	3
Examinations	16	15	17	20
Administration of Indian Partnership Act	5	6	6	7
Miscellaneous	2,27,61	1,63,42	1,91,23	78,76
Government Transport Service	14,09	10,32	13,09	12,04
Post-War Reconstruction and Development Programme ..	....	....	1,94	20,86
Special Development Programme	6,90	10,37	13,40	12,59
Charges in England	29	22	14	27
Employment Exchanges	53	8	....	....
Total ..	2,57,65	1,92,97	2,29,40	1,35,19
Charged ..	1,21	55	91	85
Voted ..	2,56,44	1,92,42	2,28,49	1,34,34

Revenue.

218. *Miscellaneous*.—The increase in the current year's revised estimate is mainly due to larger receipts under Cloth Control licensing fees recovered under the "Cotton Cloth and Yarn Control Order, 1943". The increase in the next year's budget estimate is mainly due to the credit from "85-A" of the profit expected to be realised under the Skim Milk Scheme.

219. *Government Transport Service*.—The increase in the next year's budget estimate is mainly due to the expectation of increased mileage of vehicles.

220. *Transfer from the Special Development Fund*.—The amounts provided under this head are equal to the estimated expenditure under "Special Development Programme."

Expenditure.

221. *Inspector of Factories.*—The increase in the current year's revised estimate and next year's budget estimate as compared to the current year's budget estimate is mainly due to increase in the rates of dearness allowance, grant of interim relief and additional establishment sanctioned in the Factory Department.

222. *Labour.*—The increase in the current year's revised estimate and next year's budget estimate compared to the current year's budget estimate is mainly due to increased rates of dearness allowance and grant of interim relief.

223. *Miscellaneous.*—The increase in the current year's revised estimate is mainly due to—

- (i) increased provision for the Bombay Milk Supply Scheme transferred from "85A" and
- (ii) loss under "Scheme for the supply of concentrates to Cattle Owners" transferred from "85A".

The decrease in the next year's budget estimate is mainly due to discontinuance of the subsidised Milk Supply Schemes at Bombay and Poona, counter-balanced by increased provision for the loss under "Scheme for the supply of imported concentrates to cattle owners" transferred from "85A".

224. *Government Transport Service.*—The increase in the current year's revised estimate and next year's budget estimate is mainly due to increased rates of dearness allowance and grant of interim relief.

225. *Post-War Reconstruction and Development Programme.*—*Vide* Explanations given in the Post-War Reconstruction and Development Estimates for the next year.

226. *Special Development Programme.*—The increase in the current year's revised estimate is due to more expenditure under the Improvement of Milk Supply Scheme. The provision for the next year is confined to expenditure on ameliorative measures for the uplift of backward classes.

227. *Employment Exchanges.*—The provision on account of the Employment Exchange has been shown under the minor head "Post-War Reconstruction and Development Programme" in the revised estimate and next year's budget estimate.

43-A, Capital Outlay on Industrial Development.

Page 33A,
Civil Budget
Estimates.

	Accounts, 1945-46	Budget estimate, 1946-47	Revised estimate, 1946-47	Budget estimate, 1947-48
Scheme to develop charcoal manufacture in Kanara District ..			1.00	1.50
Total ..			1.00	1.50

228. With a view to develop charcoal manufacture in Kanara District Government decided in March 1946 to enter into partnership with private financiers. It was then decided that until the Company was formed both the parties i.e. the Government and the Private Financiers, should contribute an advance of Rs. 1 lakh each for the preliminary expenses that may be incurred for construction of the plant, etc. The current year's revised estimate provides for the advance of Rs. 1,00,000 given in March 1946. The next years budget estimate represents balance of Government's contribution towards the Share Capital which according to the terms is fixed at Rs. 2,50,000.

XXXIX and 50, Civil Works.

Revenue.

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Civil Budget
Estimates.

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.
Rents	6,34	6,03	5,98	6,30
Ferry Receipts	62	50	60	60
Tolls on Roads	8	3	3	3
Receipts from Workshops	61	20	20	18
Recoveries of Expenditure	1,58	22	48	20
Miscellaneous	7,83	4,14	5,06	4,04
Transfers from Central Road Fund	17,92	14,03	14,12	9,51
Transfers from Special Development Fund	5,95	14,06	14,64	1,50
Total	40,23	39,21	41,11	22,74
Deduct—Refunds	— 8	— 5	— 7	— 5
Net Total	40,15	39,16	41,04	22,69

Expenditure.

es 504-
331, Civil
Budget
Estimates.

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.
A—Original Works				
(a) Civil Buildings—				
(i) Ordinary	24,60	16,23	17,27	22,56
(ii) Special Development Programme	7	—	1,06	1,20
(iii) Post-war Reconstruction and Development Programme	10,72	6,67	10,49	28,32
(b) Communications—				
(i) Ordinary	8,13	12,44	15,28	11,47
(ii) Special Development Programme	3,39	8,60	9,26	—
(iii) Post-war Reconstruction and Development Programme	2,77	19,43	6,62	16,98
(iv) Central Road Fund	16,35	14,03	13,91	9,91
(c) Miscellaneous	38	—	11	—
Total Original Works	66,41	77,40	74,90	90,71
B—Repairs				
	1,23,72	90,55	1,06,61	99,56
C—Establishment—				
(i) Ordinary	28,54	35,76	42,27	39,33
(ii) Post-war Reconstruction and Development Programme	6,29	23,18	14,87	24,51
(iii) Deduct—Establishment charges under other Public Works Department Heads	— 9,45	— 7,41	— 7,27	— 53,14
Net Total (Establishment)	25,38	51,53	49,87	10,70

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.
D—Tools and Plant—				
(i) Ordinary .. .. .	.....	3.67	8.07	4.38
(ii) Post-War Reconstruction and Development Programme ..	4.17	1.71	1.38	46.84
(iii) <i>Defunct</i> —Tools and Plant charges under other heads ..	.....	-1.26	-1.14	-5.18
Total (Tools and Plant)	4.17	4.12	8.31	46.04
E—Grants-in-aid—				
(i) Ordinary	16.64	11.97	14.41	14.05
(ii) Central Road Fund	18	.....	21	.....
(iii) Special Development Programme	1.08	5.46	3.72	.....
(iv) Post-War Reconstruction and Development Programme ..	.....	.....	.....	1.38
Total—Grants-in-aid	18.40	16.53	18.34	15.43
F—Suspense	-1.92	15	15	15
G—Charges in England—				
(i) Ordinary	73	76	65	38
(ii) Post-War Reconstruction and Development Programme ..	.....	.....	.....	22
(iii) <i>Defunct</i> —Charges under other Public Works Department heads	-25	-20	-21	-1.52
Grand Total	2,59,10	2,40,84	2,58,32	2,61,72
Charged	5,35	5,05	6,14	40
Voted	2,53,75	2,35,79	2,52,18	2,61,32

Revenue.

229. *Miscellaneous.*—The increase in the revised estimates is due to the rent of road rollers lent to the Defence Services.

230. *Transfer from the Central Road Fund.*—The estimates under this minor head are equal to the estimates of expenditure under "50-C.W." met from the Central Road Fund.

231. *Transfer from Special Development Fund.*—The estimates under this minor head are equal to the estimate of expenditure under "50-C.W." met from the Special Development Fund.

Expenditure.

232. Explanations for variations in the estimates under the minor head "Post-War Reconstruction and Development Programme" are given in the separate estimates for that programme. Variations in the estimates under other minor heads are explained below :—

233. *Civil Buildings (Ordinary).*—The increase in the revised estimates is mainly due to additional expenditure on acquisition of land at Mulund for the Police Department and construction of certain buildings for Jails and Convict settlements. The increase in the next year's budget is mainly due to the provision for various new major works and larger provision for minor works.

234. *Civil Buildings (Special Development Programme).*—The revised estimate provides for expenditure on land compensation in connection with the construction of the New Leper Hospital at Ahmedabad and on the construction of a laboratory building at the Bombay Veterinary College. The next year's estimate represents expenditure on the buildings for Backward Class Hostel and for Head Office of the Backward Class Department at Poona.

235. *Communications (Ordinary).*—The increase in the revised estimates is due to additional expenditure on roads undertaken as scarcity works in the Southern Circle. The decrease in the next year's estimate compared with the revised estimate is mainly due to the absence of provision for expenditure on scarcity works.

236. *Communications (Special Development Programme).*—The increase in the revised estimates is due to accelerated progress in constructing various causeways and bridges in the Ratnagiri District.

No provision has been made in the next year's budget under this minor head as the works that were previously financed from the Special Development Fund are now included in the Post-War Reconstruction and Development Programme.

237. *Communications (Central Road Fund).*—The estimate for the next year mainly provides for completion of works in progress.

238. *Repairs.*—The increase in the revised estimates is due to additional expenditure being incurred mainly on repairs to roads, subjected to heavy Military traffic during the war period. In the next year the expenditure on such repairs is not expected to be as high as in the current year.

239. *Establishment (Ordinary).*—The increase in the current year's revised estimate is due to (1) increases in the rates of dearness and war allowances and retrospective sanction of increases in the rates of dearness and war allowances (2) grant of interim relief to Government servants and (3) smaller recoveries of establishment charges from the Provincial Road Fund. The decrease in the next year's budget estimate is mainly due to larger recoveries on account of the larger provision for minor irrigation works under "18-Civil".

240. *Deduct—Establishment charges under other Public Works Department Heads.*—These charges vary with works expenditure under other Public Works Department heads. The increase in the next year's budget for these charges is due to large works programme provided for as a post-war measure in the next year's budget estimates.

241. *Tools and Plant (i) (Ordinary).*—The increase in the revised estimates is due to additional expenditure on the purchase of machinery from foreign countries. The next year's estimate under this minor head does not provide for expenditure on the purchase of machinery from foreign countries as such expenditure is treated as Post-War Reconstruction expenditure.

242. *Deduct—Tools and Plant charges under other heads.*—These charges vary with works expenditure under other heads. The increase in the next year's budget estimate for these charges is due to the larger programme of Post-War Reconstruction works provided for under other budget heads.

243. *Grant-in-aid (Ordinary).*—Larger provisions for grants to Local Boards on account of local public works accounts for the increase in the current year's revised estimate and the next year's budget estimate.

244. *Grant-in-aid (Special Development Programme).*—The current year's budget provision was made for grant-in-aid to the District Local Board, Ratnagiri, for construction of bridges to commemorate the bravery in the war shown by persons from that District. The decrease in the revised estimate is due to slow progress in the construction of these works.

The next year's budget estimate on account of this item is shown under the minor head "Grant-in-aid (Post-War Reconstruction Programme)".

NOTE ON THE BUDGET PROVISION AND FINAL DEBIT OF EXPENDITURE ON PUBLIC WORKS DEPARTMENT ESTABLISHMENT AND TOOLS AND PLANT CHARGES.

245. The staff of the Public Works Department does work which is accounted for under many major heads, e.g.: revenue heads "XVII", "18", "39", "50" and "XLI", capital heads "68", "7", "80" and "81", deposit heads such as the Provincial Road Fund. In order to account for the establishment and tools and plant charges under each head, the following procedure is in force.

Where any special establishment and tools and plant are required under one head only they are booked direct under that head. So far as deposit heads and works for other Governments excepting Defence Department Works are concerned, the establishment and tools and plant charges are first debited to "50" and then recovered on a definite percentage basis, namely 24 per cent. (establishment) and 3 per cent. (tools and plant) which represent the average of the incidence of such costs. In respect of Defence Department Works establishment and tools and plant charges have been levied at only 18 per cent. and 1 per cent. respectively. For the remainder, the establishment and tools and plant charges are debited, in the first instance direct to head "50-Civil Works" and are then distributed to each major head on a percentage basis as fixed from time to time.

However, in making the distribution for establishment charges the cost of works and repairs under "XVII" is doubled in order to allow for the cost of supervising the work of the purely revenue establishment. The share of the establishment and tools and plant charges debitable to "18-Civil", "39", "54-A" and "70" which are not Public Works Department heads is treated as a recovery of expenditure under "50-Civil Works" and the demand in respect of these charges is shown under the respective heads concerned. As regards the remaining heads with which the Public Works Department is directly concerned the demand for the ordinary establishment, etc., charges is made under "50-Civil Works", only.

With a view to maintenance of separate accounts for expenditure on Post-War Reconstruction Schemes a new minor head "Post-War Reconstruction and Development Programme" has been opened and exhibited separately.

As irrigation is treated as commercial department, the heads "XVII", "18 (Public Works Department)" and "68" are also debited with pensionary charges calculated at a certain percentage fixed by Government every year on the cost of the ordinary establishment charges by a credit to the head "55-Superannuation, etc." where pensions of all Government servants are initially debited.

246. The sub-joined table shows the incidence of special as well as ordinary establishment charges (including pensionary charges in the case of irrigation heads) under the Public Works Department heads proper :—

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.
	Rs.	Rs.	Rs.	Rs.
(1) Irrigation Heads—"XVII"—				
(a) Special Establishment Voted ..	6,59,150	7,06,000	7,09,000	9,31,000
(b) Ordinary Establishment charges calculated on percentage basis :—				
Charges in India { Charged ..	69,379	68,299	47,700	44,399
.. .. . { Voted ..	3,65,557	3,64,000	3,70,200	3,43,200
Charges in England { Charged ..	11,664	11,499	12,000	11,000
.. .. . { Voted ..	...	...	...	...
(c) Pensionary charges { Charged ..	7,255	7,200	5,400	5,000
.. .. . { Voted ..	33,259	32,800	33,300	30,900
(d) Collection charges in Civil Department in respect of direct receipts Voted ..	95,402	76,000	76,000	76,000
'18'—				
(a) Special Establishment (Ordinary) Voted ..	69,126	85,900	1,03,000	1,14,800
Special (Post War Reconstruction and Development Programme) Voted ..	...	11,400	11,500	1,12,800
(b) Ordinary Establishment charges calculated on percentage basis :				
Charges in India { Charged ..	5,519	4,700	4,600	4,400
.. .. . { Voted ..	29,369	24,800	36,300	33,100
Charges in England { Charged ..	819	500	1,200	1,700
.. .. . { Voted ..	...	...	...	...
(c) Pensionary charges { Charged ..	579	500	600	500
.. .. . { Voted ..	2,692	2,600	3,300	3,200
(d) Collection charges in Civil Department in respect of direct receipts Voted ..	5,420	4,500	4,500	4,300

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.
	Rs.	Rs.	Rs.	Rs.
* 68 *				
(a) Special Establishment Voted ..	....	700	....	....
(b) Ordinary Establishment charges calculated on percentage basis—				
Charges in India { Charged ..	1,307	2,100	3,900	37,100
.. .. { Voted ..	6,360	11,200	23,600	2,87,100
Charges in England { Charged ..	127	300	700	9,200
.. .. { Voted ..	....	....	....	....
(c) Pensionary charges { Charged ..	137	200	300	4,100
.. .. { Voted ..	627	1,000	2,000	23,800
(2) Civil Works—				
* 69 *				
(i) Establishment charges—Ordinary—				
Charges in India { Charged ..	3,37,032	2,97,200	3,29,700	2,59,200
.. .. { Voted ..	23,16,933	32,78,200	39,06,600	36,52,900
Charges in England { Charged ..	71,622	60,100	51,900	57,400
.. .. { Voted ..	1,189	15,400	12,600	1,000
(ii) Establishment charges (Post-War Reconstruction and Development Programme)—				
Charges in India { Charged ..	40,520	46,600	32,700	33,100
.. .. { Voted ..	5,87,933	22,71,200	14,54,200	24,17,990
Charges in England { Charged ..	....	....	....	....
.. .. { Voted ..	....	....	....	22,400
(iii) Deduct—Establishment charges under other Public Works Department heads—				
Charges in India { Charged ..	-1,49,162	-1,17,000	-83,000	-6,97,200
.. .. { Voted ..	-7,95,542	-6,24,000	-6,45,700	-47,66,000
Charges in England { Charged ..	-24,800	-19,500	-29,300	-1,31,300
.. .. { Voted ..	....	....	....	....
* 81 *				
Ordinary establishment charges calculated on percentage basis—				
Charges in India { Charged ..	51,590	21,800	12,000	5,01,300
.. .. { Voted ..	2,75,680	1,16,200	92,500	39,08,500
Charges in England { Charged ..	5,916	3,700	3,600	1,26,200
.. .. { Voted ..	....	....	....	....
(3) Bombay Development Scheme—				
* 51 *				
(a) Special Establishment Voted ..	1,80,748	1,87,200	2,38,600	2,40,300
(b) Ordinary Establishment charges calculated on percentage basis—				
Charges in India { Charged ..	18,653	19,800	15,200	16,500
.. .. { Voted ..	90,483	1,03,600	1,18,600	1,30,800
Charges in England { Charged ..	3,100	3,200	3,800	1,200
.. .. { Voted ..	....	....	....	....

				Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.
				Rs.	Rs.	Rs.	Rs.
' 80 '—							
(a) Special Establishment	..	..	Voted	3,381	4,000	2,600	4,800
(b) Ordinary Establishment charges calculated on percentage basis—							
Charges in India	..	..	{ Charged	1	....	100	....
			{ Voted	3	....	800	....
Charges in England	..	..	{ Charged	....	....	....	....
			{ Voted	....	....	....	....
(4) Electric Heads—							
' XLI '—							
(a) Special Establishment	..	..	Voted	....	....	6,300	6,200
(b) Ordinary Establishment charges calculated on percentage basis—							
Charges in India	..	..	{ Charged	425	400	500	200
			{ Voted	2,283	2,200	2,700	1,900
Charges in England	..	..	{ Charged	71	100	100	100
			{ Voted	....	....	....	....
' 81 '—							
(a) Special Establishment	..	..	Voted	7,032	6,300	....	....
(b) Ordinary Establishment charges calculated on percentage basis—							
Charges in India	..	..	{ Charged	2,186	....	....	....
			{ Voted	11,658	....	....	....
Charges in England	..	..	{ Charged	364	....	....	....
			{ Voted	....	....	....	....
Total				46,11,647	70,96,600	70,85,100	80,03,700
Charged				4,57,645	4,11,800	4,11,600	3,69,600
Voted				41,54,002	66,84,800	66,73,500	76,45,100

NOTE EXPLAINING VARIATIONS IN THE DEMAND FOR PUBLIC WORKS DEPARTMENT ESTABLISHMENT FOR THE YEAR 1947-48.

247. The total gross estimated cost of the Public Works Department establishment for the year 1947-48 is Rs. 96,41,900 (Rs. 4,76,500 charged and Rs. 91,65,400 voted) while the total net estimated cost is Rs. 80,05,400 (Rs. 3,60,500 charged and Rs. 76,45,900 voted).

248. The following table shows the variations between the figures of the cost of Establishment for the years 1945-46, 1946-47 and 1947-48 :—

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.
	Rs.	Rs.	Rs.	Rs.
1. Total Establishment charges excluding pensionary charges ..	64,39,370	82,71,000	82,44,100	95,72,400
2. Deduct—Establishment charges recoverable from other Governments, Departments, etc. ..	18,92,302	15,18,700	12,63,900	16,36,200
3. Net Establishment charges excluding pensionary charges ..	45,67,068	70,52,300	70,40,200	79,36,200
4. Pensionary charges of the Irrigation Department ..	44,579	44,300	44,900	69,500
	46,11,647	70,96,600	70,85,100	80,05,700

Item 1—Total establishment charges excluding pensionary charges.—The decrease in the current year's revised estimate is due to some of the establishment sanctioned for the Project Circle not having been appointed.

The increase in the next year's budget estimate is due to interim relief to Government servants, full year's provisions for increase in the rates of dearness and cost of living allowances and provisions for additional establishment.

Item 2—Deduct establishment charges recoverable from other Governments, Departments, etc.—The decrease in the revised estimate is due to smaller recoveries of establishment charges from the Provincial Road Fund.

The increase in the next year's budget estimate is due to larger recoveries anticipated from other Departments and "18-Civil".

*PRO FORMA ACCOUNT OF THE RECEIPTS AND EXPENDITURE FROM CENTRAL
ROAD FUND.*

Rs.

Opening balance on 1st April 1945	...	...	...	...	...	...	16,738
Receipts in 1945-46	...	...	...	...	...	...	22,44,254
							22,60,992
Expenditure in 1945-46	...	...	...	...	...	...	17,91,993
Balance on 31st March 1946	...	...	...	...	...	...	4,68,999
Estimated receipts in 1946-47	...	...	...	...	...	...	9,53,000
							14,21,999
Estimated expenditure in 1946-47	...	...	...	...	...	...	14,12,000
Estimated balance on 1st April 1947	...	...	...	...	...	...	9,999
Estimated receipts in 1947-48	...	...	...	...	...	...	9,91,000
							10,00,999
Estimated expenditure in 1947-48	...	...	...	...	...	...	9,91,000
Estimated balance on 31st March 1948	...	...	...	...	...	...	9,999

DETAILS OF THE BUDGET ESTIMATES FOR TOOLS AND PLANT UNDER "50, CIVIL WORKS" FOR THE YEAR 1947-48.

Name of Officer.	Amount.
<i>Ordinary.</i>	Rs.
Superintending Engineer, Northern Circle	1,25,000
Superintending Engineer, Central Circle	1,45,000
Superintending Engineer, Deccan Irrigation Circle	42,000
Superintending Engineer, Southern Circle	1,00,000
Electrical Engineer to Government	7,900
Public Health Engineer to Government	20,100

Post-War Reconstruction and Development Programme.

Chief Engineer, Public Works Department	46,84,000
Total	51,22,000

Distribution of the above Total.

Provincial Road Fund	4,200
39, Public Health—	
Ordinary	100
Post-War Reconstruction and Development Programme	5,700
50, Civil Works—	
Ordinary	} 46,03,700
Post-War Reconstruction and Development Programme	
51, Bombay Development Scheme	12,600
XLI—Receipts from Electricity Schemes—	
Deduct—Working Expenses	200
54-A, Famine Relief	3,000
70, Capital Outlay on Improvement of Public Health (General Department)	
81, Capital Account of Civil Works (Outside the Revenue Account)—	
Ordinary	300
Post-War Reconstruction and Development Programme	3,77,700

Irrigation Heads.

XVII—Irrigation, Navigation, etc.—	
Ordinary	16,200
Post-War Reconstruction and Development Programme	400
18, Irrigation (Public Works Department)—	
Ordinary—A-Irrigation	1,000
B-Navigation	100
Post-War Reconstruction and Development Programme	2,300
18-A, Irrigation—Civil (Reconstruction Department)—	
Maintenance and Repairs	5,400
Post-War Reconstruction and Development Programme (including Emergency Irrigation Works)	60,900
18-B, Irrigation—Civil (Reconstruction Department)—	
Maintenance and Repairs	500
68, Irrigation—	
Ordinary	700
Post-War Reconstruction and Development Programme	27,000
Total	51,22,000

XL and 51, Bombay Development Scheme.

249. Up to and inclusive of the year 1938-39, receipts and expenditure for all the schemes of the late Development Department, except the Back Bay Reclamation Scheme and the Salsette and Ambernath Water Supply Schemes, appeared under those heads, the transactions pertaining to the Back Bay Reclamation Scheme being shown under the Capital head "80, Bombay Development Scheme". With effect from the year 1938-40, the revenue receipts and expenditure on repairs and maintenance of the Back Bay Reclamation Scheme are also recorded under the revenue heads "XL and 51 Bombay Development Scheme," respectively. The revenue receipts and expenditure in respect of the Salsette and Ambernath Water Supply Schemes are recorded under the heads "XXVIII and 39 Public Health" respectively.

Revenue.

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.	Page 50, Civil Budget Estimates.
Rent from properties	15,68	15,65	15,83	15,58	
Sale of Electricity	63	50	60	60	
Miscellaneous receipts	33	60	60	35	
Deduct Refunds .. .. .	....	-1	....	....	
Total ..	16,64	16,74	17,03	16,53	

Expenditure.

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.	Pages 532 and 533, Civil Budget Estimates.
Original works	47	36	47	1,60	
Repairs	6,18	6,48	7,18	7,26*	
Establishment—					
Ordinary	Charged .. 19	20	15	17	
Special	Voted .. 1,01	1,06	1,19	1,31	
Tools and Plant	Voted .. 2,00	3,46	2,92	2,43	
Charges in England	Charged .. 3	3	4	4	
Total ..	9,97	11,89	12,06	12,94	
Charged ..	22	23	19	21	
Voted ..	9,75	11,46	11,87	12,73	

*The approximate distribution of this will be as under :—

Executive Division.	Buildings.	Communica- tions.	Miscellan- eous.	Total
Presidency	2,30	..	4,30	6,50
Northern Thana	1	22	....	23
South Thana	3	....	..	3
Electrical	50	....	....	50
Total ..	2,74	22	4,30	7,26

Revenue.

250. *Miscellaneous.*—The decrease in the next year's budget estimate is due to absence of receipts from the Military Department on account of their vacating the Back Bay Reclamation plots and the structures thereon.

Expenditure.

251. *Original works.*—The increase in the revised estimate for the current year is due to additional expenditure on certain works undertaken during the current year. The increase in the next year's estimate is mainly due to the provision for two new major works of constructing general washing places and laying down take pipes at four centres in the Development Department chawls.

252. *Repairs.*—The increase in the revised estimate for the current year and the budget estimate for 1947-48 is mainly due to the enhanced rate of the Municipal General Tax.

253. *Establishment.*—Discontinuance of the payment of brokerage accounts for the decrease in the current year's revised estimate and the next year's budget estimate.

For purposes of appropriation, establishment charges (21 Charged and 1,31 Voted) and tools and plant charges (13 voted) have been included in the demand under "50-Civil Works" and the remainder viz. 11,29 has been included under this head.

XLI, Receipts from Electricity Scheme.

Pages 51-52.
Civil Budget
Estimates.

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.
(A) Bhatgar Hydro-Electric Supply Scheme—				
(i) Gross Receipts—Sale of power	28	25	41	36
(ii) Deduct—Working expenses	17	37	20	15
Net Receipts	11	8	21	21
(B) Hubli Electric Supply Undertaking—				
(i) Gross Receipts—Sale of power...			1.00	60
(ii) Deduct—Working expenses			90	65
Net Receipts			10	15

254. *A—Bhatgar Hydro-Electric Supply Scheme.*—The increase in the revised estimate for the current year and the budget estimate for the next year under "Gross Receipts" is due to the additional demand for the electricity by the present consumers.

The increase under "Deduct—Working expenses" in the revised estimate for the current year is due to the payment of arrears of dearness allowance and expenditure on special repairs to the Power House building.

For purposes of appropriation, out of the total provision of 14 under "Deduct—Working expenses" for the next year, ordinary establishment and tools and plant charges of 2 have been included in the demand under the head "50—Civil Works" and the remainder, viz., 12 has been included in the demand under this head.

255. *B—Hubli Electric Supply Undertaking.*—This undertaking has been taken over by Government in the year 1944-45. The budget estimates of expenditure and revenue of this undertaking for 1946-47 were shown under the head "81-A—Capital Outlay on Electric Schemes". It has since been decided that revenue accounts in respect of this undertaking should be opened under the head "XLI". The current year's revised estimates and the next year's budget estimates are therefore shown under this head.

The budget estimate for the current year for "Gross Receipts" under "81-A" was 60. The increase in the current year's revised estimate and the next year's budget estimate is due to larger supply of electric energy to consumers.

The budget estimate for "Working Expenses" under "81-A" was 86. The decrease in the budget estimate for the next year, compared with the revised estimate of 90 for the current year, is due to the absence of any provision for special repairs.

52-A, Other Revenue Expenditure Connected with Electricity Schemes.

Page 534A,
Civil Budget
Estimates.

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.
Post-War Reconstruction and Development Programme	4,70	1, 6	1,17	38

255A. See explanation in the Post-War Reconstruction and Development Estimates for the year 1947-48.

XLIII, Transfers from Famine Relief Fund and 54, Famine.

Revenue.

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.	Page 54, Civil Budget Estimates.
Transfers from Famine Relief Fund	2,66	2,53	6,28	3,28	
Total ..	2,66	2,53	6,28	3,28	

Expenditure.

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.	Page 53b, Civil Budget Estimates.
54-F, Famine Relief—					
A-Salaries and Establishments	7	50	1,20	10	
B-Relief Works	1,64	6,50	14,54	2,06	
D-Gratuitous relief	1,91	14,00	1,57,87	2,02	
E-Miscellaneous	2,79	24,00	13,10	7,88	
Total 54-A, Famine Relief ..	6,41	45,00	1,86,71	12,00	
54-B, Transfers to Famine Relief Fund, ..	.....	.....	.....	.....	
Total 54, Famine ..	6,41	45,00	1,86,71	12,00	
Voted ..	6,41	45,00	1,86,71	12,00	

Revenue.

256. The amounts representing interest and other recoveries of famine relief expenditure in the Famine Relief Fund are transferred to the revenue account under the head "XLIII, Transfers from Famine Relief Fund" for meeting the direct and indirect expenditure on Famine in each year. The current year's revised estimate and next year's budget estimate are based on the amounts of the famine fund receipts which will be available for this purpose.

Expenditure.

257. 54-A, Famine Relief.—The increase in the current year's revised estimate is mainly due to anticipated expenditure on supply of food grains at subsidised rates and free distribution of reconstituted milk in the scarcity areas. On the assumption that scarcity conditions may prevail in some districts, the next year's budget estimate has been placed at 12,00.

258. 54-B, Transfers to Famine Relief Fund.—Under section 7 (1) of the Bombay Famine Relief Fund Act, the accounts of the fund shall be made up at the end of each financial year, the securities belonging to the fund being valued at their market value on the last day of each year. Section 7 (3) of the Act provides that if the accounts so made up show that the balance in the fund at the end of each year falls short of rupees sixty-three lakhs, the deficiency shall be made up from the revenue of the Province. No provision was made in the current year's budget as it was not possible to forecast the market value of securities so far in advance. For the same reason, no provision has been made in next year's budget estimates. The current year's revised estimate has been placed at "Nil" as it is expected, on the basis of the information available at present, that there will be no deficit in the Fund at the end of the current year.

XLIV and 55, Superannuation.

*Revenue.*Page 54,
Civil Budget
Estimates.

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.
Contribution for pensions and gratuities	4,90	6,49	4,94	5,48
Miscellaneous	40	3	1,60	50
Receipts in England	1	1	1	1
Deduct—Refunds .. .. .	.....	—1	—1	—1
Total	5,31	6,52	6,54	5,98

*Expenditure.*Pages
536-539,
Civil Budget
Estimates.

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.
Superannuation and retired allowances	1,13,21	1,11,10	1,14,43	1,16,43
Equated payments of commuted value of pension transferred from capital	14,60	13,19	13,09	12,82
Compassionate allowances	92	76	84	84
Gratuities	22	25	25	35
Pensions for distinguished and meritorious services or for political considerations	9	10	10	10
Donation to Service Funds	29	26	26	27
Donation to Provident Funds	36	60	45	52
Government contribution payable under the L.C.S. Family Pension Rules .. .. .	.....	2	2	2
Covered Civil Service Pensions	1,07	1,31	1,20	1,21
Charges in England	25,21	25,48	25,02	25,49
Loss or gain by exchange	4	.....	4	.....
Deduct—Actual amount of pensions recovered from other Governments	—2,66	—4,36	—3,32	—3,50
Deduct—Pensionary charges transferred to commercial Departments	—78	—44	—44	—70
Total	1,51,97	1,48,07	1,51,86	1,53,83
Charged	31,27	31,51	36,43	31,64
Voted	1,20,70	1,16,56	1,21,43	1,22,21

Revenue.

259. The estimates for current year's revised and the next year's budget have been framed on the basis of progress of current and past year's actuals.

The increase in the current year's revised estimate under "Miscellaneous" is due to adjustment of Sind share of divisible pensions pertaining to previous years. These recoveries are mainly due to revised orders fixing the pay of all re-employed pensioners on pay + pension basis with retrospective effect.

Expenditure.

260. *Superannuation and retired allowances.*—The revised estimate for 1946-47 is based on the progress of actuals. The estimate for 1947-48 provides for the growth of expenditure indicated by the trend of actuals in recent years.

261. *Equated payments of commuted value of pensions transferred from Capital.*—Since 1926-27, the capital expenditure debited to the head "83-Payments of commuted value of pensions" together with the interest accruing thereon, is being repaid from revenue by equated payments spread over fifteen years. These equated payments are debited to this head. The decrease in the revised estimate as compared with the budget estimate for 1946-47 is due to the fact that the estimated expenditure in 1945-46 in respect of which equated payments were included in 1946-47 proved smaller in final accounts. The next year's estimate is based on equated instalments in respect of actual expenditure from 1932-33 to 1945-46 and the estimated expenditure in 1946-47.

262. *Compassionate allowances.*—The revised estimate for 1946-47 and the next year's estimate are framed on the basis of actuals.

263. *Gratuities.*—The increase in the next year's estimate as compared with the budget and revised is due to Government's decision to increase, with effect from the next year, the provision for compassionate gratuities to families of deceased Government servants.

264. *Donation to Provident Funds.*—The revised estimate for the current year and budget estimate for next year are based on actuals as well as on the latest information available.

265. *Covenanted Civil Service Pensions.*—The revised and the next year's estimate are based on the progress of actuals.

266. *Charges in England.*—The current year's revised and the next year's budget estimates are based on the latest report received from the High Commissioner and the Secretary of State.

267. *Deduct—Actual amount of pensions recovered from other Governments.*—The pension charges pertaining to the period prior to 1st April 1936 are being shared by Bombay and Sind in the manner specified in the Government of India (Constitution of Sind) Order, 1936. Broadly speaking, Sind has to pay to Bombay the amount by which the total payment from Bombay treasuries in respect of pre-separation pensions exceeds 85 per cent. of the total liability of both the provinces for the period. The revised estimate for the current year and the budget estimate for next year are based on the progress of actuals.

268. *Deduct—Pensionary charges transferred to commercial Departments.*—The pensionary charges which are debitable to the accounts of the Irrigation Department are shown as deductions from charges under this minor head. These pensionary charges depend upon establishment charges and on works expenditure in a year.

XLV and 56, Stationery and Printing.

Revenue.

MINOR HEAD.	Accounts, 1945-46.	Budget estimates, 1946-47.	Revised estimates, 1946-47.	Budget estimates, 1947-48.	Page 55, Civil Budget Estimates.
Stationery Receipts	88	43	50	57	
Sale of Gazettes and other publications	1,21	1,00	1,00	1,00	
Other Press Receipts	4,85	4,83	6,30	4,37	
Receipts in England .. .. .	....	1	1	1	
Recoveries of over-payments	1	....	....	1	
Deduct—Refund	—2	—1	—1	—1	
Total	6,93	6,23	7,80	5,95	

Expenditure.

MINOR HEAD.	Accounts, 1945-46.	Budget estimates, 1946-47.	Revised estimates, 1946-47.	Budget estimates, 1947-48.	Pages 55 & 56, Civil Budget Estimates.
<i>I. Stationeries.</i>					
Stationery Office and Stores	1,48	1,28	1,71	1,42	
Purchase of Stationery Stores	23,98	14,03	14,03	16,54	
Stationery supplied by other Governments .. .. .	....	1	1	1	
Deduct value of stationery supplied to other Governments and paying Departments	—8	—10	—6	—4	
<i>II. Printing.</i>					
Government Presses	12,39	10,76	13,09	12,75	
Printing at Private Presses	8	7	14	2	
Cost of printing work done by other Government .. .. .	....	1	1	1	
Deduct the cost of printing work done for other Governments and paying Departments	—61	—11	—20	—17	
Charges in England	17	1,16	3,28	2,76	
	36,51	27,10	31,91	33,29	

Revenue.

269. *Other Press Receipts.*—The increase in the current year's revised estimate is on account of recovery in 1946-47 of the cost of printing work done during the year 1945-46 for other Governments etc. The next year's budget estimate is based on the progress of past and current actuals.

Expenditure.

270. *Stationery office and Stores.*—The increase in the current year's revised estimate is mainly due to increase in the rates of dearness allowance, retrospective sanction of increases in the rates of dearness and war allowances, continuance of temporary establishment, grant of interim relief, revision of pay of packers and hakers, high cost of packing materials, high cost of maintenance of the very old office lorry and leave salary to officers on leave. The increase in the next year's budget is mainly due to full year's provision for increase in the rates of dearness allowance and interim relief.

271. *Purchase of Stationery Stores.*—The next year's budget estimate is based on the average of past three years' actuals.

272. *Deduct—Value of Stationery supplied to other Governments and paying Departments.*—The decrease in the revised estimate for the current year and the budget estimate for the next year is due to the closing of some of the paying departments such as the A. R. P. and the Press Censor Departments.

273. *Government Presses.*—The increase in the revised estimate over the Budget estimate for the current year is due to increase in the rates of dearness allowance and retrospective sanction of increases in the rates of that allowance, additional establishment, grant of interim relief, arrear payments, revision of pay-scales of binding and reading sections and purchase of large quantity of type, numbering machines, type cases and paper during the current year. The increase in the next year is also due to full year's provision for increased rates of dearness allowance, additional establishment and grant of interim relief.

274. *Printing at private presses.*—The increase in the revised estimate is due to additional amounts required by the Collectors for advertisement charges and also for defraying the cost of publication and printing charges of money lenders under D. A. B. R. Act. The decrease in the next year's estimate is due to the fact that provision is made for the sanctioned contract grant only.

275. *Deduct—Cost of printing work done for other Governments and paying Departments.*—The increase in the revised estimate over the budget estimate of the current year is due to increased work expected for printing from the Controller, Government Grain Shops and the Food Controller.

276. *Charges in England.*—The increase in the revised estimate is due to deputation of a press employee for training in printing and cost of a Rotary Printing Press for printing of "Bombay Information". The next year's budget estimate also includes cost of deputation of the Press employee.

XLVI and 57, Miscellaneous

Revenue.

Page 56,
Civil Budget
Estimates.

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.
Unclaimed Deposits	5.40	3.08	4.50	4.00
Sale of old Stores and Materials	30	36	36	40
Sale of land and houses etc. .. .. .	.....	.....	.....	.....
Fees for Government audit	19	34	32	36
Contributions	21	27	27	27
Rents, rates and taxes .. .. .	.....	.....	.....	.....
Other fees, fines and forfeitures	3.84	2.73	3.00	3.19
Transfer from Special Development Fund .. .. .	.....	3.00	3.25	.....
Recoveries of overpayments	1.12	50	75	75
Collection of payments for services rendered	50	1.20	60	90
Miscellaneous	3.44	40	1.00	1.00
Receipts in England	2	.....	.....	.....
Total	15.11	11.88	14.04	10.87
Deduct—Refunds	—48	—1.50	—1.50	—1.10
Total	14.63	10.38	12.55	9.77

Expenditure.

Page 547.554,
Civil Budget
Estimates.

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.
Cost of Books and Periodicals	1	1	1	1
Donations for charitable purposes	4.29	3.00	2.75	2.92
Special Commission of Enquiry	2	.....	5	.....
Petty Establishments	90	59	1.21	45
Irrecoverable temporary loans, and advances written off	1.32	20	20	15
Rents, rates and taxes	3.15	1.59	1.62	1.50
Contribution	17.66	18.36	18.56	48.84
Miscellaneous Compensations	3	1	1	1
Miscellaneous Darbar Charges	6	5	6	6
Charges in connection with the Village Panchayat Act, Bombay	4.50	4.33	5.16	4.95
Miscellaneous and unforeseen charges	25.48	4.44	24.55	1.08.35
Charges in England .. .. .	.....	.....	.....	.....
Post-War Reconstruction Development Programme .. .. .	.....	.....	.....	5.00
Total	57.42	32.58	54.18	1.72.33

Revenue.

277. *Unclaimed Deposits.*—The estimates have been framed on the basis of past and current actuals.
278. *Other fees, fines and forfeitures.*—The receipts under this minor head are mainly on account of cattle pounds. The estimates are based on departmental estimates.
279. *Collection of payments for services rendered.*—The current year's revised estimate is based on the progress of actuals.
280. *Miscellaneous.*—The current year's revised estimate and the next year's budget estimate are based on the basis of past and current actuals.

Expenditure.

281. *Petty Establishments.*—The increase in the current years revised estimate is mainly on account of additional grants sanctioned for the local boards elections.
282. *Contributions.*—The increase in the next years budget estimate as compared with the current year's revised estimate is mainly on account of the special non-recurring grant-in-aid of Rs. 30 lakhs to be paid to the Bombay Municipality (*vide* New item No. 115).
283. *Miscellaneous and Unforeseen charges.*—The increase in the current year's revised estimate is on account of (i) payment of grant-in-aid to the Royal Western India Turf Club, Ltd., in connection with special race meetings (ii) more decoratees recommended by the Government of India under the scheme of awards for gallantry of the forces (iii) greater expenditure on the Beggars Scheme and (iv) refund of collective fines. The increase in the next year's budget estimate is mainly on account of the provision of Rs. 1 crore for the revised pay-scales.
284. *Post-war Reconstruction and Development Programme.*—Variations under this minor head have been explained in the Post-war Reconstruction and Development Programme Estimates.

L and 62, Miscellaneous Adjustments between Central and Provincial Governments.

Revenue.

				Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.	Page 56, Civil Budg. Estimates
Agency charges under the Petroleum Act				5	8	3	8	
Explosive Act				2	2	2	2	
Total				7	10	5	10	

Expenditure.

				Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1946-47.	Page 55b, Civil Budg. Estimates
Amounts to be passed on to the Government of India from the provincial taxation on tobacco				94	.....	.....	.....	

Revenue.

285. Officers of the Provincial Government who are district authorities under the rules framed under the Petroleum Act, 1934, and the Indian Explosives Act, 1884, administer these Acts and collect the licence fees. Up to 1938-39 these fees were credited direct to Provincial revenues as agency fees. The Government of India, in consultation with the Auditor General, decides that these fees should be credited to Central revenues as they were a part of central revenues and that it would pay an equivalent amount to this Government as payment for the work done by Provincial officers. According to this decision, the Accountant General, with effect from 1938-39, credits the total amount of fees received in the Province each year to central revenues by debit to the head "IX, Stamps" and "XXIII, Police" to which fees are first credited and an equal amount is credited to this Province under this head. The current year's revised estimate and next year's budget estimate represent this adjustment, equal amounts having been deducted from the receipts under "Stamps" and "Police".

Expenditure.

286. This Government has accepted the Government of India's offer of an annual sum of Rs. 29 lakhs as compensation for the complete withdrawal of, and abstention from all forms of taxation of tobacco within this Province for a period of 5 years from the 1st April 1943. This Government has also agreed to make over to the Government of India, the total net receipts realised under Provincial Tobacco taxation measures from the 1st April 1943. The current year's revised estimate and the next year's budget estimate on account of the amount to be paid to the Government of India is nil.

LI and 63, Extraordinary Receipts and Charges.

*Revenue.*Page 56,
Civil Budget
Estimates.

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.
Sale of Land		3.13	.....	.....
Other items				
Receipts in England				
Subventions from the Central Government for Post-War Development Schemes.				2,00.00
Total		3.13	.....	2,00.00

*Expenditure.*Page 55,
Civil Budget
Estimates.

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.
(i) Expenditure on Small Savings Scheme	17	1.60	1.47	1.93
Deduct—Reimbursement by Central Government	—17	—1.60	—1.47	—1.93
Total .. .. .	.....	.....	.....	.....

Revenue.

237. The current year's budget estimate provided for the premium on account of leasing Government plot which is not expected to be realised during the current year. The next year's budget estimate is on account of the subvention expected to be received from the Government of India for Post-War Development Schemes.

Expenditure.

238. The estimates provide for expenditure on the Small Savings Scheme. The entire cost is borne by the Government of India.

**64-A, TRANSFER TO THE REVENUE RESERVE (POST-WAR RECONSTRUCTION
AND DEVELOPMENT) FUND.**

Page 556,
Civil Budget
Estimates.

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.
Transfer to the Post-War Reconstruction and Development Fund Voted ..	5,50,00	2,25,00	1,50,00	3,00,00

289. The "Post-war Reconstruction and Development Fund" has been created, to provide part of the finance for the expenditure on schemes of reconstruction and development including those comprised in the Post-war Reconstruction plan with the main object of raising the economic level of the country side and improving the conditions in various aspects of social, economic and cultural life in the Province. The fund is to be credited with sums which can be set apart from the balances and general revenues. The provisions made for transfer to the fund are shown under this head. The amounts proposed to be transferred to the fund in the current year and next year are Rs. 150 lakhs and Rs. 300 lakhs respectively. The revised estimate for the current year has been reduced to Rs. 150 lakhs because smaller amount is available for transfer to the Fund. The fund will be drawn upon to the extent necessary to provide funds for the schemes undertaken in the post-war period.

LII-B & 64-B, Civil Defence.

Revenue.

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.	Page 57, Civil Budget Estimates.
Sale of Identity Discs and Air Raid Precaution furniture, Publications, etc.	....	....	....	....	
Sale of Air Raid Precaution equipment	10.78	1.50	3.50	....	
Total	10.78	1.50	3.50	....	

Expenditure.

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.	Page 55b to 59b, Civil Budget Estimates.
Air Raid Precautions	9.93	2.39	3.46	....	
Civic Guards	13	....	....	....	
National War Front	79	....	1	....	
Press Censor	41	6	6	11	
Expenditure in connection with interning of enemy subjects	5	4	4	3	
Establishment in connection with Registration of Foreigners' Act, 1939.	61	62	70	71	
Establishment in connection with examination of activities of Foreigners.	38	31	33	34	
War Police	47.04	18.75	24.95	....	
Maintenance charge of detenus	....	....	....	....	
War Committees	91	....	1	....	
Motor Spirit and Tyre Rationing Scheme	2.26	2.19	2.01	79	
Miscellaneous	5.03	2.69	1.05	80	
Loss or Gain by exchange	11	7	8	8	
Deduct.—Share recoverable from other Governments, Departments, etc.	-17.43	-8.09	-8.10	-2.23	
Total	49.29	19.03	25.50	63	

Revenue.

290. The estimates provide for the Provincial share of A.R.P. receipts expected from sale of A.R.P. furniture, store, etc. which are to be apportioned between the Central and Provincial Governments in the same proportion in which A.R.P. expenditure was allocated between them. The revised estimate for the current year is raised by 2.00 mainly due to larger receipts anticipated during the current year.

Expenditure.

291. The expenditure provided for under the minor heads "National War Front" "Expenditure in connection with interning of enemy subjects", "Expenditure in connection with Registration of Foreigners' Act, 1939", "Expenditure in connection with examination of activities of Foreigners" "War Committees" and "Motor Spirit and Tyre Rationing Scheme" is wholly recoverable from the Government of India.

The revised estimate under A.R.P. has been raised by 1.0% in view of the necessity to continue longer than previously anticipated of establishment retained to clear off outstanding questions.

The revised estimate under "National War Front" provides for an amount of 1 for payments of arrears of dearness allowance. The provision of 11 under Press Censor in the next year's budget is for t. a. of the Press Advisory Committee. The revised estimate under "War Police" has increased from 18.75 to 24.95 because of (i) further continuance of the

posts of Superintendent of Police, Training and Additional District Superintendent of Police, Satara; (ii) increase in the rates of dearness allowance and retrospective sanction of increase in the rates of that allowance and interim relief and (iii) revised pay scales to Police. It has been decided to transfer, from the next year, the provision under "War Police" to "29-Police"; hence no provision is made under this head in the next year.

The Tyre Rationing Scheme has been closed down and the next year's provision is made for "Motor Spirit Scheme only."

292. Under the minor head "Miscellaneous" following items are shown :—

	Revised estimate, 1946-47.	Budget estimate, 1947-48.
(1) Scheme of Publicity and Propaganda by means of Mobile Publicity vans	84	.....
(2) Extra staff and expenditure in connection with persons detained under Defence of India Rules at the instance of Government of India ...	1	.....
(3) Village patrols for guarding railway lines	3	.....
(4) Transport-Control Scheme	15	.....
(5) Expenditure on account of Motor Vehicles Spare Parts Control Order, 1943	82	80
(6) Used Motor Vehicle Control Scheme	10	.....
	1,95	80

293. The Government of India have agreed to bear half the expenditure in respect of items (4) to (6). The expenditure in respect of item (2) is fully recoverable from the Government of India. The expenditure in respect of other items is to be wholly borne by the Provincial Government.

68, Construction of Irrigation, Navigation, Embankment and Drainage Works not charged to Revenue.

Expenditure.

294. Provision for capital expenditure on irrigation works for which capital accounts are kept is made under the head "68". The capital expenditure on these works may be defrayed from the general revenues of the Province, or from the Famine Relief Fund, or from other sources, such as loans, accumulated balances of the previous years, etc.; but the major head "68" is intended to include only such expenditure as is incurred from the sources outside the ordinary revenues, and for this reason the provisions made from ordinary revenues, or from the Famine Relief Fund, are deducted in a lump sum from the gross provision made under this head and shown under a separate head, viz., "19".

295. The figures for the three years ending 1947-48 are shown below:—

	Accounts, 1945-46	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.	Pages 291- 392, Civil Budget Estimates.
(a) Ordinary— Works	12	39	12	44	
Establishment—					
(i) Ordinary (including charges in England)	2	9	3	8	
(ii) Special .. .. .	.....	1	.....	.....	
(iii) Pensionary charges .. .. .	.....	1	.....	1	
Tools and Plant (Ordinary) .. .. .	.....	1	.....	1	
Deduct—Receipts on Capital Account .. .. .	.....	.....	.....	-1	
Total	14	62	15	53	
(b) Special Development Programme— Works	32	29	1,34	.....	
Establishment—					
(i) Ordinary (including charges in England)	6	4	24	.....	
(ii) Pensionary charges	1	.....	2	.....	
Tools and Plant (Ordinary) .. .. .	.....	.....	2	.....	
Total	39	24	1,62	.....	
(c) Deduct—Amount transferred from the Special Development Fund	-39	-24	-1,62	.....	
(d) Post-war Reconstruction and Development Programme 1 .. .. .	.....	.....	.....	21,59	
Grand Total "68"	14	62	15	22,42	
Charged .. .. .	.....	3	4	59	
Voted	14	59	11	.....	

296. (a) *Ordinary*.—The decrease in the current year's revised estimate is in progress of the work of improvements to the Dharma Canal. The next year's estimate is for expenditure on the completion of works in progress.

(b) *Special Development Programme*.—The excess in the current year's revised estimate is due to the transfer of the expenditure on certain Emergency Irrigation Works from "Deduct—Working Expenses" to this head.

The next year's provision for these works is made under "Reconstruction and Development Programme".

(c) *Deduct—Amount transferred from the Special Development Programme*.—The figures for this head are equal to the estimate under "(b)" above.

(d) *Post-War Reconstruction and Development Programme*.—The figures for this head are equal to the Reconstruction and Development Estimates for 1947-48.

As explained under the head "XVII", all ordinary establishment charges of the Public Works Department are included under head "50, Civil Works". Out of the total amount of ordinary establishment and tools and plant charges, the amount in the demand under the head "50, Civil Works" and the amount in the demand under this head.

70, CAPITAL OUTLAY ON IMPROVEMENT OF PUBLIC HEALTH.

Expenditure.

Pages 293-298,
Civil Budget
Estimates.

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.
<i>1—Ordinary.</i>				
A—Kirkce Water Works	25	25	37	25
B—Sholapur Development Scheme	..	31	31	50
C—Poona Cantonment Water Works	..	89	96	10
D—Ambernath Water Works	17	..	..	..
E—Bahiroba Pumping Station	..	101	88	..
F—Ghorpuri Water Supply	..	21	16	2
G—Yeravda Colony Drainage Scheme	..	20	..	..
H—Pipe line from Hotgi Tank to Sholapur	..	..	4,95	..
I—Construction of Wells below Ekruk Tank at Sholapur	..	..	11,24	..
J—Charges in England	..	1	..	..
<i>2, Post-War Reconstruction and Development Programme.</i>				
A—Neer Sagar Water Supply Scheme	..	..	..	12,20
Total ..	42	3,27	8,49	13,46

297. *Item 1-A.*—The estimate provides for the annual instalment for the purchase of the Kirkce Water Works from the Government of India. The increase in the revised estimate for the current year is on account of additional expenditure on an urgent work.

298. *Item 1-B.*—The estimates under this head provides for expenditure on the diversion of Sadar Bazar Nala at Sholapur.

299. *Item 1-C.*—The decrease in the revised estimate for the current year is mainly due to one work not being taken up for want of receipt of pumping machinery. The next year's budget estimate provides mainly for the completion of works in progress.

300. *Items 1-E and F.*—The decrease in the revised estimates is due to the fact that a smaller portion than budgetted for on account of cost of Public Health Engineer and his establishment is debitable to these minor heads. No provision for item 1-E is made in the next years as the work is expected to be complete before 31st March 1947. The next year's estimate under item 1-F provides for completion of work of laying 4" mains through Ghorpuri Village.

301. *Item 1-G.*—No expenditure is expected in the current year nor any provision is made in the next year's budget estimate as plans and estimates for providing underground drainages to the bungalows in the Yeravda area are not ready.

Items 1-H and I.—They have been taken up during the current year as urgent.

Explanation given in the Post-war Reconstruction and Development

80, Bombay Development Scheme.

304. All activities of the Development Department were originally financed from loan funds under the capital expenditure head "59 (now 80), Bombay Development Scheme", the capital receipts realised therefrom being taken in reduction of expenditure under the same head and the revenue receipts being shown under the head "XLII—Bombay Development Scheme". From the year 1927-28 revenue heads "42 (now 51) and XXXI (now XL)—Bombay Development Scheme" were opened for those schemes of the Development Department, on which capital expenditure was complete and the Industrial Housing Scheme was transferred to those heads. During 1928-29 two more schemes of water and electric supply were transferred to the revenue heads. The Development Department was abolished from the 1st March 1930 and all charges pertaining to the schemes of the Department, except those of the Back Bay Scheme, were transferred to the revenue heads with effect from 1930-31. Revenue accounts for the Back Bay Scheme have been opened with effect from 1930-40. The receipts and expenditure of a revenue nature in respect of that scheme appear from that year under the heads "XL" and "51" respectively. Only capital expenditure on that scheme required for the completion of the works already undertaken, and capital receipts are now recorded under this capital head.

305. The original plans for the reclamation of Back Bay provided for a seal wall from Chowpatty extending as far as Colaba Point and enclosing 1,100 acres of reclaimed land, this area being divided into eight blocks. Block No. I starts from opposite Marine Lines Station and extends up to Churchgate Station. Block No. II extends from Churchgate Station to near the Back Bay Swimming Baths. The area from this point, past the old Cuffe Parade reclamation and beyond the Afgan Memorial Church at Colaba, is divided into five Blocks Nos. III to VII, while Block No. VIII admeasuring 245 acres abuts on the lands at Colaba Point. A small portion of old reclaimed land near Marine Lines Station had also been included in the Scheme.

In accordance with the decision of the Legislative Council in 1927, work in connection with the Back Bay Reclamation Scheme has been restricted to the reclamation and development of Blocks Nos. I, II and VII and the reclamation of Block No. VII without development with a connecting road along the existing foreshore between Blocks Nos. II and VII.

Blocks Nos. I and II comprising over 150 acres have been fully reclaimed and the plots in this area are now available for building purposes. Block No. VII comprises about 135 acres out of which about 47 acres at the east end have been fully reclaimed, leaving about 88 acres partially reclaimed. The partially reclaimed area is being completed by the slow but cheap process of filling with suitable building debris. At present the dry filling operations have been suspended. Block No. VIII comprising 245 acres was reclaimed and sold to the Government of India for Rs. 2,06,53,000.

The project estimate for the curtailed scheme sanctioned in March 1932 amounted to Rs. 7,23,06,000. Out of this, a sum of Rs. 4,77,000 is now being met from Revenue under "51, Bombay Development Scheme". Against the modified project estimate, the total expenditure (excluding interest) incurred to end of March 1946 is Rs. 6,22,72,245 leaving a balance of capital expenditure of Rs. 95,56,755 to be incurred. Government have no intention at present of embarking on any works in Block VII beyond filling it up with such building debris as may be available free of cost. It has been found necessary, however, to incur expenditure on the development of Blocks I and II, viz., the provision of roads, drains and lights as otherwise reclaimed land would have been unsaleable. These works are estimated to cost about Rs. 40½ lakhs and have been started from 1934-35. An expenditure of Rs. 29.78 lakhs has been incurred to the end of 1945-46. The total area of building plots in Blocks Nos. I and II is about 5,95,000 square yards, of which an area of 3,79,432 square yards has been leased up to the 31st December 1946.

306. The following statement shows the expenditure and receipts entered under this head:—

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.	Pages 590- 595, Civil Budget Estimates.
Works	—1	.....	5	.....	
Establishment	3	4	4	5	
Deduct—Receipts from the sale of surplus plant	.....	—1	—1	—1	
Deduct—Receipts of a capital nature	—37.73	—1.62	—11.33	—6.33	
Total	—37.71	—1.59	—11.27	—6.49	

The revised estimate for the current year under "Works" represents expenditure on the work of planting coconut palms along the Marine Drive.

The increase in the current year's revised estimate under "Receipts of a Capital Nature" is due to larger sales of lands in the suburban areas for industrial use. The next year's budget estimate under this minor head is framed after taking into account advance payments of premia in respect of certain plots in the Back Bay Reclamation Scheme.

For purposes of appropriation, ordinary establishment and tools and plant charges are included in the demand under the head "50, Civil Works". As no works are expected to be carried out during 1947-48 under "80" these charges are nil.

81. Capital Accounts of Civil Works outside the Revenue Accounts.

Expenditure.

Pages 601-
602, Civil
Budget
Estimates.

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.
<i>A—Ordinary—</i>				
Original works	1.90	14	1.94	17
Establishment charges	19	3	18	4
Tools and Plant charges	2	....	7	....
Charges in England (Establishment) .. .. .	....	....	1	....
Total ..	1.21	17	1.24	20
<i>B—Post-War Reconstruction and Development Programme</i>	19.09	3.58	23.42	3.29.52
<i>C—Special Development Programme—</i>				
Original works	73	4.12	1.13	....
Establishment charges	14	79	19	....
Tools and Plant charges	1	6	2	....
Charges in England (Establishment) .. .. .	....	2	1	....
Total ..	90	4.99	1.37	....
<i>D—Deduct: Amount transferred from the Special Development Fund ..</i>	—90	—4.99	—1.37	....
Grand Total ..	20.30	3.80	24.68	3.29.52
Charged ..	58	25	15	6.30
Voted ..	19.72	3.55	24.51	3.23.42

307. *A—Ordinary.*—The increase in the current year's revised estimate is due to expenditure on certain new works in connection with the manufacture of serum, vaccine and vitamin tablets at the Haffkine Institute, Bombay. The next year's budget estimate provides for the completion of works in progress.

308. *B—Post-War Reconstruction and Development Programme.*—See explanation in the Development Estimates for 1947-48.

309. *C—Special Development Programme.*—The decrease in the current year's revised estimates is mainly due to slow progress in the construction of Syce's quarters at the Haffkine Institute, Bombay.

No provision in the next year's budget has been made under this minor head as the Special Development Fund is confined to ameliorative measures for backward classes from next year.

310. *D—Amount transferred from the Special Development Fund.*—The amounts provided under this minor head are equal to the estimates of expenditure under "C—Special Development Programme".

311. For purposes of appropriation, all ordinary establishment and tools and plant charges are included in one demand for grant under "50, Civil Works". Accordingly ordinary establishment charges of 39.09 voted and 6.30 charged and tools and plant charges of 3.78 voted have been included in the demand under "50, Civil Works" and the remainder, viz., 2,80.55 has been included in the demand under this head.

81-A, Capital Outlay on Electricity Scheme.

*Expenditure.*Page 603,
Civil Budget
Estimates.

	Accounts, 1943-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.
<i>A—Ordinary—</i>				
(1) Works	73	79	....	....
(2) Establishment	21	6	....	....
(3) Tools and Plant	1	1	....	....
(4) Deduct—Receipts and recoveries on Capital Account	—61	—60	....	....
Total A ..	34	26	....	....
<i>B—Post-war Reconstruction and Development Programme</i> ..	....	38,64	14,29	1,04,23
Total "81-A" ..	34	38,90	14,29	1,04,23

312. *A—Ordinary.*—The current year's budget estimates for expenditure and receipts were for the Hubli Electric Supply Undertaking. It has since been decided that the revenue accounts of the Undertaking should be opened under the head "XLI-Receipts from Electricity Schemes". The current year's revised estimates and the next year's budget estimates relating to this Undertaking are therefore shown under "XLI".

313. *B—Post-war Reconstruction and Development Programme.*—Vide explanation given in the Development Estimates for the next year.

83. Payments of Commuted Value of Pensions.

Page 605,
Civil Budget
Estimates.

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.
Payments of commuted value of pensions	4.91	6.02	7.50	7.82
<i>Deduct</i> —(1) Amount recovered from other Governments ... ..	.....	.....	.....	.....
(2) Capital portion of equated payments out of revenue	-10.85	-10.27	-10.21	-10.05
Total	-5.94	-4.25	-2.51	-2.23
<i>Charged</i>	-79	18	-8	.....
Voted	-5.15	-4.43	-2.43	-2.23

314. Payments on account of commutation of pensions are accounted for under the Capital head "83—Payments of Commuted value of Pensions" and are repaid from revenue by equated payments of capital and interest spread over fifteen years. The equated payments in respect of commutations sanctioned in each year commence from the next following year. The total equated payments in respect of each year's commutations are debited to the head "55—Superannuation Allowances and Pensions" and credits are transferred (a) to the Capital head "83" for the capital portion of the payments and (b) to "22, Interest on Debt and Other obligations" for the interest portion.

315. *Payments of commuted value of pensions.*—The revised estimate of 1946-47 takes into account payment in respect of applications for commutation of pensions actually received. The budget estimate for 1947-48 is based on anticipated demands in view of recent actuals.

316. *Deduct—Capital portion of equated payments out of revenue.*—The revised estimate for 1946-47 shows repayment from revenue of the principle portion of the equated instalments in respect of actual expenditure incurred on commutation of pensions from 1931-32 to 1945-46 while next year's estimate shows such repayment in respect of actual expenditure from 1932-33 to 1945-46 plus the estimated expenditure in 1946-47.

85-A, Capital Outlay on Provincial Schemes of State Trading.

Pages 66-
615,
Civil
Budget
Estimates.

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.
A-Grain Supply Schemes	—5,47,72	—87,35	—1,77,15	—2,07,28
B-Standard Cloth Scheme	—8,92	1,00	—17,79	—11,68
C-Other Miscellaneous Schemes	—13,23	—1,06	+ 2,84	+ 6,75
D-Post-War Reconstruction and Development Programme				
Total	—5,69,87	—87,41	—1,92,10	—2,12,61
Charged			52	57
Voted	—5,69,87	—87,41	—1,92,44	—2,13,18

317. In accordance with the Auditor General's suggestion, Government has opened with effect from the 1st April 1945, a new capital major head of account, viz., "85-A, Capital Outlay on Provincial Schemes connected with the War, 1939" to record disbursements and receipts from schemes connected with the last war. The nomenclature of this major head has been changed to "85 A, Capital Outlay on Provincial Schemes of State Trading" with effect from the 1st April 1946. Personal ledger accounts were opened for these schemes and advances were sanctioned for them by debit to "Advances Repayable" in the Debt Section of the Accounts. The Personal ledger accounts have been retained under the new procedure which has been devised not only to provide the essence of control, but also to combine the advantages of a final head of account with those of personal ledger accounts without undue complications in accounts.

318. The minor heads opened under this head are, "Grain Supply Schemes", "Standard Cloth Scheme", "Other Miscellaneous Schemes" and "Post-War Reconstruction and Development Programme". The third minor head includes schemes such as "Purchase and sale of charcoal", "Scheme for the purchase and sale of potatoes", "Scheme for the purchase of seed for the Grow More Food Campaign", "Scheme for the purchase and sale of Gur", etc., and the fourth minor head is intended to record transactions pertaining to the two schemes viz., "Subsidised Milk Scheme" and "Scheme for bringing milk daily from Anand".

The transactions of the various schemes are recorded under the following detailed heads:—

- (1) Cost of Purchase.
- (2) Advances.
- (3) Suspense:
 - (a) Personal Deposits.
 - (b) Insurance Fund.
- (4) Deduct—Receipts and recoveries on Capital Account:
 - (a) Repayment of advances.
 - (b) Other receipts.
- (5) Deduct—Capital expenditure financed from ordinary revenues.

When a scheme is worked out without the aid of advance the expenditure is to be debited to (1). Since advances are provided for all the schemes, except the scheme for the purchase and sale of Gur, no expenditure is recorded under this detailed head in respect of the other schemes.

(2) Is intended to provide for advances granted for the working of the schemes. A corresponding credit is given to (3) (a) which also records the subsequent incomes and outgoings of the personal ledger accounts. The amount set apart to cover possible losses by fire etc., appears on the credit side under (3) (b). The debit side of this detailed head records the withdrawal from the fund, if and when necessary, to cover losses. All recoveries including those of advances and ultimate profits, if any, are to be accounted for under (4) and any losses under (1). On the winding up of a personal ledger account, the final result would either wipe out the original issue or, if not, the balance may be either left to the debit of the capital account under (1) or written off to revenue account against (5).

319. *Grain Supply Schemes.*—The current year's revised estimate is based on the actual progress of the transactions of the schemes. The betterment as compared with the budget estimate is mainly under "Civil Supply Schemes (Mofussil)", and is due to large repayment of advances during the current year. The betterment in the next year's budget estimate as compared with the current year's budget and revised estimates, is due to anticipated realisation of more credits under "Civil Supply Schemes" and "Government Grain Shops Schemes."

320. *Standard Cloth Schemes.*—As no further allotments of standard cloth are to be accepted, the revised estimate of the current year and the budget estimate of the next year are based on the balance of stock, expected to be cleared during the respective years.

321. *Other Miscellaneous Schemes.*—The current year's revised estimate is based on the actual progress of transactions of the various schemes under this minor head. The next year's budget estimate provides for the transactions of the various schemes as at present anticipated. The increase in the next year's budget estimate as compared with the current year's revised estimate is mainly due to more debits anticipated under "Scheme for the purchase of seed for Grow More Food Campaign".

Debt, Deposits, Advances and Remittances.

PUBLIC DEBT—DEBT RAISED IN INDIA

(I) PERMANENT DEBT.

Receipts.

Page 58,
Civil Budget
Estimates.

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.
Loans bearing interest—				

322. The Government did not raise any loans during the current year nor is any borrowing contemplated during the next year.

Disbursements.

Page 616,
Civil Budget
Estimates.

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.
Loans not bearing interest—				
Expired loans—Charged				

323. A small sum of 1,00 on account of Bombay Development Loan, 1920, is lying unclaimed on 1st April 1946; but no provision is made either during the current year or the next year, as it is not possible to frame the estimate with any accuracy.

(II) FLOATING DEBT.

Receipts and Disbursements.

Pages 58 and
616,
Civil Budget
Estimates.

	Receipts.				Payments.			
	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.
(a) Treasury Bills								
(b) Other floating loans	10,00				10,00			

324. A ways and means advance of Rs. 10 lakhs was taken in 1945-46 to cover a temporary deficit in the minimum balance which according to the agreement with the Reserve Bank, Government has to keep with the Bank. No provision is made for ways and means advances during 1946-47 and 1947-48 as necessity for such advances is not anticipated at present.

(III) LOANS FROM THE CENTRAL GOVERNMENT.

Receipts.

Page 58,
Civil Budget
Estimates.

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.
Loans for Food Production Drive	2,50		8,07	50
	2,50		8,07	50

325. The Government of India have sanctioned two loans, one of Rs. 16.45 lakhs and the other of Rs. 5 lakhs, for giving tagai to cultivators in connection with the scheme for the construction and improvement of wells and tanks in scarcity and dry areas. The loan of Rs. 16.45 lakhs has subsequently been reduced to Rs. 9.22 lakhs. The total amount sanctioned by that Government is thus Rs. 14.22 lakhs. Out of this amount, Rs. 1 lakh were drawn in the year 1944-45 and Rs. 2.5 lakhs were drawn in the year 1945-46. The current year's revised estimate and next year's budget estimate represent the amounts likely to be required during the current year and next year out of the total remaining amount of Rs. 10.72 lakhs.

Disbursements.

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.	Page 616, Civil Budget Estimates.
<i>Repayment of loans from the Central Government—</i>					
(1) Consolidated debt	11.31	12.03	12.03	12.58	
(2) Bombay Municipality	60.19	62.21	62.21	64.32	
(3) Loans taken for Food Production Drive ... ..	.....	3.00	2.00	1.00	
<i>Total—Charged ...</i>	<i>71.79</i>	<i>77.24</i>	<i>76.24</i>	<i>77.90</i>	

326. (1) *Vide* paragraph 109 (i) under "23, Appropriation for Reduction or Avoidance of Debt". The repayment to Government of India of the consolidated debt is made through this head.

327. (2) *Vide* paragraph 370 under "Loans and Advances by Provincial Government" which explains the different classes of loans borrowed by the Bombay Municipality from the Government of India. The Government of Bombay has accepted responsibility for the repayment of these loans and hence the credit on account of the repayments made by the Municipality in respect of these loans appears under the head "Loans and Advances by Provincial Government" and the repayments are passed on to the Government of India under the head "Loans from the Central Government". The repayment in respect of the three long-dated loans is included in (1) above and the repayment in respect of the other short-dated loans is shown under (2).

328. (3) A loan of 3,00 repayable after a period of three years was drawn by this Government in May 1943 for Food Production Drive. The current year's budget estimate provides for the repayment of this loan. The Government of India have agreed to bear a maximum loss of Rs. 1 lakh, but as it is not possible to estimate what loss, if any, there will be it is proposed to repay Rs. 2 lakhs only this year and the balance next year.

UNFUNDED DEBT.

SPECIAL LOANS.

Pages 58 and
616,
Civil
Budget
Estimates.

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.
Receipts	1.35	5.00		
Disbursement		4.00	1.00	

329. Government accepted the donations of Rs. 9 lakhs and Rs. 6 lakhs respectively for establishment of the Anand Institute from the Trustees of Sheth Mansukhlal Chhaganlal and Sheth Munglal Goenka Trusts on certain conditions, one of these being that Government should pay to Governing Body of the Institute interest at $3\frac{1}{2}$ per cent. on the donations after deducting therefrom the actual expenditure on buildings and equipment of the Institute. The Trustees accordingly paid Rs. 13.50 lakhs out of which a sum of Rs. 12.00 lakhs was invested in 1939-40 in long-dated securities in order to reimburse to Government the amount payable to the Governing Body as interest. The balance of the donation namely Rs. 1.50 lakhs was received in 1940-41. The current year's budget estimate has been placed at Nil on both the receipt and disbursements sides. Government has, however, accepted after the budget was framed an amount of Rs. 5,00,000 made by Sheth Amritlal Hargovandas towards the building and equipment of the College of Agriculture to be started at the Institute of Agriculture, Anand, on certain terms. One of the terms is that Government shall pay to the Governing Body of the Institute a sum of Rs. 4,00,000 as and when required by way of Capital Expenditure in the current year and the balance of Rs. 1,00,000 and a further sum limited to the actual expenditure but not exceeding Rs. 15,00,000 will be paid to the Institute in the next year. The current year's revised estimate has therefore been placed at 5.00 on the receipt side.

UNFUNDED DEBT.
STATE PROVIDENT FUNDS.

Receipts.

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.	Page 58, Civil Budget Estimates.
General Provident Fund	59.20	61.00	59.00	62.00	
I. C. S. Provident Fund	9.35	4.00	4.00	4.00	
I. C. S. (Non-European Members) Provident Fund	57	50	50	50	
Contributory Provident Fund	1.80	1.00	1.50	1.83	
Other Miscellaneous Provident Funds ... ..	.....	.....	.....	.....	
Total	71.31	67.10	65.00	68.33	

Disbursements.

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.	Page 616, Civil Budget Estimates.
General Provident Fund	48.90	35.00	50.00	45.00	
I. C. S. Provident Fund	1.45	3.00	3.00	3.00	
I. C. S. (Non-European Members) Provident Fund	7	1.50	1.00	1.00	
Contributory Provident Fund	1.04	50	1.00	1.00	
Other Miscellaneous Provident Funds ... ..	.....	.....	.....	.....	
Total	51.46	40.00	55.00	50.00	

330. These are Provident Funds subscribed to by Government servants. In the contributory fund, the subscribers' deposits are supplemented by contributions from provincial revenues in lieu of pension. The amount at a subscriber's credit is paid to him on the termination of the service. During service, temporary withdrawals from the subscriber's own accumulations are allowed in certain circumstances.

331. The estimates on the receipts side represent contributions of the subscribers to the Provident Funds, repayments of advances taken by subscribers from the funds with interest thereon, Government's contribution to the Contributory Provident Funds and interest on the balances in the funds paid by Government for which provision is made under "22, Interest on Debt and Other Obligations".

332. On the disbursements side provision is made for advances from and withdrawals of the balances in the Provident Funds.

DEPOSITS NOT BEARING INTEREST.

FAMINE RELIEF FUND.

*Receipts.*Page 53,
Civil
Budget
Estimates.

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.
A—Famine Relief Fund—				
(a) Transfer from the revenue account	2,38	2,28	2,28	2,28
(b) Interest receipts	28	25	4,00	1,00
(c) Recoveries of famine expenditure				
Total	2,66	2,53	6,28	3,28

*Disbursements.*Page 616,
Civil
Budget
Estimates.

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.
A—Famine Relief Fund—				
(a) Transfers to the revenue account	2,66	2,53	6,28	3,28
B—Investment Account—				
(b) Purchase of securities				
Total	2,66	2,53	6,28	3,28

333. According to the Bombay Famine Relief Fund Act, 1936, the Famine Relief Fund is to be maintained at a minimum of Rs. 63 lakhs on the 31st March of each financial year. The Fund comprises:—

(i) Securities of the Government of India, and

(ii) Cash, including—

(a) interest which accrues from time to time on the invested securities;

(b) recoveries of famine expenditure; and

(c) contribution made from general revenues under section 7 (2) of the Act in order to make up any deficiency by which the total of items (i) and (iii) (a) and (b) may fall short of Rs. 63 lakhs.

334. The fund can be expended only upon:—

(1) the relief of serious famine in the Province; and

(2) the relief of distress caused by serious drought, flood or other natural calamities in the Province;

Subject to the proviso that when the balance of the Fund exceeds the minimum of Rs. 63 lakhs, Government may utilise the excess to meet expenditure on protective irrigation works and other works for the prevention of famine in the Province, or for the grant of loans to cultivators, either under the Land Improvement Loans Act, 1883, or under the Agriculturists' Loans Act, 1884, or to meet irrecoverable balance of loans granted under the said Acts, or for relief purposes or for the repayment of advances made by the Government of India.

Interest receipts and recoveries of famine expenditure in the current year are estimated at 2,28 and 4,00 respectively. The amount available for transfer to the revenue account under the head "XLIII. Transfer from the Famine Relief Fund" during the current year, is therefore, 6,28. The amount to be so transferred to the revenue account during the next year is 3,28.

DEPOSITS NOT BEARING INTEREST.

APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT.

Receipts.

Page 29,
Civil Budget
Estimates.

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.
Appropriation for Reduction or Avoidance of Debt—				
(i) Sinking Funds	74.37	77.06	77.20	79.40
(ii) Other Appropriations		48	48	1.55
Total	74.37	77.54	77.68	80.95

335. (i) The amounts of contributions to the sinking funds and depreciation funds created for loans recorded under the head "23, Appropriation for Reduction or Avoidance of Debt", in the revenue section, are credited under this head. The profits realised on investment of the balances in the funds are also credited under this head. The increase in next year's budget estimate is due to the increase in profits realised on investment of balances in Sinking and Depreciation Funds.

(ii) The provision under this head corresponds to the provision under "B—Other Appropriations (i) Repayment of Consolidated Debt" minus the provision under "C—Transfers—Deduct" under the head "23". The increase in next year's budget estimate is due to more provision for repayment of consolidated debt under "23".

Disbursements.

Page 616,
Civil Budget
Estimates.

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.
Appropriation for Reduction or Avoidance of Debt—				
Sinking Funds	17	25	25	24

336. The payment of advance interest on securities purchased from sinking funds is debited to this head.

SINKING FUND INVESTMENT ACCOUNT.

Receipts.

Page 59,
Civil Budget
Estimates.

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.
Sinking Fund Investment Account—				
Depreciation Fund	1,09.40	1,71.37	1,61.37	1,81.86

337. The amounts realised on the maturity of treasury bills purchased out of the amounts of depreciation funds, minus the discount earned, are shown under this head. The discount is recorded under the head "Appropriation for Reduction or Avoidance of Debt—Sinking Funds—Receipts." The decrease in the current year's revised estimates is due to the reinvestment of the depreciation fund of 5.31 set apart for the 3 per cent. Bombay Government Loan, 1955 in long-dated securities instead of in treasury bills and consequent reduction in receipts on maturity of treasury bills. The increase in the next year's budget estimate is due to credit that is required to be given to this head every three months on account of the maturity of the treasury bills to be purchased next year out of the depreciation fund of 5.16 set apart for the 3 per cent. Bombay Government Loan, 1958.

Disbursements.

Page 616,
Civil Budget
Estimates.

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.
Sinking Fund Investment Account—				
(i) Sinking Funds	1,83.31	60.96	61.03	73.93
(ii) Depreciation Fund		1,86.86	1,77.37	1,86.85
Total	1,83.31	2,47.82	2,38.40	2,60.78

338. (i) The amount expended on the purchase of securities out of the amounts at the credit of sinking funds, is to be debited to this head. The sinking funds (19.65, 19.41 and 16.87) set apart for the 3 per cent. Bombay Government loans, 1955, 1956 and 1958 respectively during the current year are invested in 3 per cent. Bombay Government Loans 1956 and 1958 themselves. The increase in next year's budget estimate is due to investment of depreciation funds of 5.31 and 5.25 set apart for 3 per cent. Bombay Government Loans 1956 and 1956 respectively in securities instead of in treasury bills.

(ii) The cost of treasury bills purchased out of the amounts of depreciation funds is to be debited to this head. The depreciation funds (5.31; 5.25; and 5.16) set apart during the current year for the 3 per cent. Bombay Government Loans, 1955, 1956 and 1958 were invested in purchasing Treasury Bills; but subsequently the depreciation fund set apart for 3 per cent. Bombay Government Loan 1955 was reinvested in securities. Hence the decrease in the current year's revised estimate.

DEBT REDEMPTION AND AVOIDANCE FUND.

Receipts.

Page 59,
Civil Budget
Estimates.

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.
Debt Redemption and Avoidance Fund—				
Contribution from the Revenue Account—				
(i) Contribution from Provincial Revenues	2,00.00	2,00.00	2,00.00	2,00.00
(ii) Interest Receipts	1,200	18.32	18.32	24.85
	2,12.00	2,18.32	2,18.32	2,24.85

339. With the approval of the Auditor General, Government has opened, with effect from 1944-45, a new major head of account, viz. "Debt Redemption and Avoidance Fund" under "P—Deposits and Advances—Part II—Deposits not bearing interest—B—Reserve Funds" to record transactions in connection with contributions to the Fund and investments of the amounts set apart for that purpose. The aims and objects of the Fund are stated in paragraph 109 (ii). The amounts set apart for the Fund are to be credited to the detailed head "Contributions from the Provincial Revenues" and the interest received on investment of the fund is to be credited to the detailed head "Interest Receipts" under the minor head "Contributions from the Revenue Account". A provision of Rs. 2 crores has been made in next year's budget estimates. The increase in the next year's budget estimate under "Interest Receipts" is due to interest realised on securities to be purchased next year out of the amount set apart for the fund during that year.

Disbursements.

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.	Page 616, Civil Budget Estimates.
Debt Redemption and Avoidance Fund—					
(i) Investment Account ...	2,69,73	2,17,72	2,17,12	2,23,96	
(ii) Contribution from the Revenue Account—					
Payment of Advance Interest on securities purchased ...	57	60	1,50	90	
Total ...	2,10,30	2,18,32	2,18,62	2,24,86	

340. The cost price of the securities purchased out of the amounts at the credit of the fund is to be debited to (i) above, and the amount of advance interest paid on the purchase of the securities is to be debited to (ii) above. The increase in the next year's budget estimate under "total" is due to interest on the amount of Rs. 2 crores set apart during the next year being available for investment.

DEPOSITS NOT BEARING INTEREST.

PROVINCIAL ROAD FUND.

*Receipts.*Page 59,
Civil
Budget
Estimates.

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.
Provincial Road Fund—				
Transfer to the Provincial Road Fund	27.32	18.45	28.27	26.68
Other Receipts	32		20	
Total	27.84	18.45	28.47	26.68

*Disbursements.*Page 617,
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	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1945-46.	Budget estimate, 1947-48.
Other Accounts—				
(i) (a) Modernising the Bombay-Poona Road ...	12.94	9.12	3.59	.....
(b) Modernising the Bombay-Nasik Road ...		.....	.....	.....
(c) Other Roads		1.92	.....	1.40
Establishment		2.65	86	33
Tools and Plant		33	11	4
(ii) Grants-in-aid to District Local Boards for improvement of roads ... ..			.....	.....
(iii) Approach roads to villages	3.66	3.90	4.21	7.36
(iv) Grants-in-aid for traffic amenities in Bombay City ...	.....	.....	.....	.....
Total—Charged	16.60	17.02	8.77	9.97

341. Under section 9 (3) of the Bombay Motor Vehicles Tax Act, 1935, as amended by the Bombay Charged Expenditure Act, 1939, if the net proceeds of the tax in any year exceed the sum of Rs. 26,57,000 the excess amount shall be entered in a separate account and shall be expended in such manner as the local Government may determine solely on the construction, improvement and maintenance of new and existing roads including roads vesting in, belonging to, or managed by, any local authority. The expenditure from the Provincial Road Funds is to be treated as charged. The head "Provincial Road Fund" has been opened to record the amounts transferred to the Fund and the expenditure incurred therefrom.

Receipts.

342. The amounts entered on receipt side show the surplus realized in 1945-46 and the estimated surpluses for the years 1946-47, 1947-48, together with the amounts credited to this head on account of refunds of grants, popular contributions, etc.

Disbursements.

343. The expenditure from the fund during the current year is mainly on modernising the Bombay-Poona and Poona-Bangalore Roads, and on approach roads to villages. Next year, provision of 1.77 has been made for improvements to Other Roads and Rs. 7,30,000 have been set apart for approach roads to villages.

DEPOSITS NOT BEARING INTEREST.

SPECIAL DEVELOPMENT FUND.

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.	Pages 59 and 617, Civil Budget Estimates.
Receipts	27.62	6.78	35.62	.....	
Disbursements	1,59.06	2.14.33	2,69.01	20.39	

344. The "Special Development Fund" was created at the end of 1938-39. Contributions have been made to the Fund by transfers from the revenue balances in each year from 1938-39. The fund is utilized for financing schemes of a beneficent or nation building character, e.g. development scheme of agriculture, education or public health, including experimental schemes. It has also been laid down that expenditure from this Fund should either be non-recurrent or spread over a limited period not extending beyond five years. The main object in creating the Fund is to ensure that it will remain available only for specified purposes and that unutilized grants lapse not to the general revenues but to the Fund itself. In order to ensure this, the following accounting procedure has been laid down. Expenditure on different development schemes is recorded in the revenue section under the major heads concerned and equivalent credit is given at the same time under the corresponding receipt heads or under the head "XIV-Miscellaneous" with a per contra debit to the Fund in the deposit section. A *pro forma* account of the various schemes financed from the Special Development Fund since its inception is given in the Appendix.

345. Government has decided that from the next year, the Special Development Fund should cease to exist as a means of financing miscellaneous, and largely unconnected, schemes of development since most of the schemes can appropriately be regarded as part of the co-ordinated and general programme of development which is designated Post-War Reconstruction. But special development in the context of the general plan has real significance if meant to describe that part of the programme which is for the special uplift of backward classes. The Fund will therefore continue to operate with regard to schemes for the special uplift of backward classes. The next year's provisions for receipts and expenditure have been made on the basis indicated above.

DEPOSITS NOT BEARING INTEREST.

POST-WAR RECONSTRUCTION AND DEVELOPMENT FUND.

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					Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.
Receipts					5,50,00	2,25,00	1,50,00	3,00,00

346. This head records the receipt of the amount transferred to the Post-War Reconstruction and Development Fund by debit to the head "64-A, Transfer to the Revenue Reserve (Post-war Reconstruction and Development) Fund" (*vide* paragraph 289).

DEPOSITS NOT BEARING INTEREST.

DEPRECIATION RESERVE FUND—GOVERNMENT PRESSES.

						Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.	Pages 58 and 617, Civil Budget Estimates.
Receipts	...	...	...	...	...	95	38	35	35	
Disbursements	...	...	...	...	...	38	75	99	49	

347. The object of this Fund is to provide a reserve sufficient to meet, as required, the cost of the renewal and replacement of plant, machinery and furniture in the Government Central Press and the Yeravda Prison Press. The receipts consist of—

(a) the amount set apart for depreciation, calculated on the value of the plant, machinery and furniture in use in the press concerned,

(b) the book value of plant, machinery and furniture disposed of during the year. The "Disbursements" represent withdrawals made for the purpose of expenditure. The Expenditure is booked in the revenue section under the head "56, Stationery and Printing" with a corresponding "deduct" entry.

348. The balance in the depreciation fund for Government Press was 1,02 at the end of 1945-46 and, it is estimated at 24 at the end of the next year, as follows:—

						Accounts, 1945-46.	Revised estimate, 1946-47.	Budget estimate, 1947-48.
Opening Balance	...	...	...	...	...	45	1,02	35
Receipts	...	...	...	...	...	95	35	35
Total						1,40	1,37	73
Disbursements	...	...	...	...	...	38	99	49
Closing Balance	...	...	...	...	...	1,02	38	24

DEPOSITS NOT BEARING INTEREST.

DEPOSITS OF DEPRECIATION RESERVE OF COMMERCIAL CONCERNS.

*Receipts.*Page 59,
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Estimates.

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.
A—Depreciation Reserve Fund of Nasik Distillery ...	20	20	20	20
Total ...	20	20	20	20

*Disbursements.*Page 617,
Civil Budget
Estimates.

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.
A—Depreciation Reserve of Nasik Distillery—Renewals and replacements ...	4	9	33	10
Total ...	4	9	33	10

349. The sum of 20 set aside annually for depreciation is credited on the receipts side under this head with a corresponding debit to the head "8, Provincial Excise". The amount required for renewals and replacements is met from the Depreciation Reserve and it is provided on the disbursement side under this head with a corresponding deduct entry under "8, Provincial Excise".

350. The position of the Nasik Distillery Depreciation Reserve Fund is shown below :—

	Accounts, 1945-46.		Revised estimate, 1946-47.		Budget estimate, 1947-48.	
	Cash.	Invest- ment.	Cash.	Invest- ment.	Cash.	Invest- ment.
Opening Balance ...	1,09	17,25	1,25	17,25	1,12	17,25
Receipts ...	20	.....	20	.....	20	.....
Total ...	1,29	17,25	1,45	17,25	1,32	17,25
Disbursements ...	4	.....	33	.....	10	.....
Closing Balance ...	1,25	17,25	1,12	17,25	1,12	17,25

DEPOSITS NOT BEARING INTEREST.

DEPOSITS OF LOCAL FUNDS.

Receipts.

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.	Page 20, Civil Budget Estimates.
District Funds	2,46,51	2,20,00	3,10,00	2,70,00	
Other Funds—					
Municipal Funds	54,74	52,00	54,00	55,00	
Port and Marine Funds	2,28	2,00	2,50	2,50	
Education Funds	1,60,16	1,40,00	2,01,30	1,65,60	
Medical and Charitable Funds	3	3	3	3	
Village Panchayat Funds	6,35	5,70	6,67	6,60	
Other Miscellaneous Funds	33	27	50	37	
Total	4,70,40	4,20,00	5,75,00	5,00,00	

Disbursements.

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.	Page 617, Civil Budget Estimates.
District Funds	2,45,45	2,20,00	3,10,00	2,70,00	
Other Funds—					
Municipal Funds	54,91	52,00	54,00	55,00	
Port and Marine Funds	2,20	2,00	2,50	2,50	
Education Funds	1,57,36	1,40,00	2,01,30	1,65,30	
Medical and Charitable Funds	2	3	3	3	
Village Panchayat Funds	6,10	5,70	6,67	6,60	
Other Miscellaneous Funds	24	27	50	37	
Total	4,66,28	4,20,00	5,75,00	5,00,00	

351. The estimates represent expected deposits and withdrawals in the account of District Local Boards, Local Funds and Municipalities banking with Government.

DEPOSITS NOT BEARING INTEREST.

DEPARTMENTAL AND JUDICIAL DEPOSITS—CIVIL DEPOSITS.

Receipts.

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	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.
Revenue Deposits	1,08.22	1,00.00	60.00	90.00
Civil Courts Deposits	1,48.00	1,10.00	80.00	1,00.00
Criminal Courts Deposits	13.52	20.00	10.00	10.00
Personal Deposits	5,37.06	6,50.00	4,05.40	4,55.40
Forest Deposits	15.92	15.00	15.00	15.00
Public Works Deposits	18.52	15.00	15.00	15.00
Trust Interest Funds	16.48	9.00	9.00	9.00
Deposits for work done for Indian States, Public or Private Individuals	556	10.00	5.00	5.00
Deposits of fees received by Government servants for work done for private bodies	74	50	50	50
Unclaimed Deposits in the Contributory and General Provident Funds	10	50	10	10
Victory Thanks-giving Fund	2.18			
Total ...	8,66.90	9,30.00	6,00.00	7,50.00

Disbursements.

Page 618,
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Estimates.

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.
Revenue Deposits	97.90	1,00.00	60.00	90.00
Civil Courts Deposits	1,27.35	1,10.00	80.00	1,00.00
Criminal Courts Deposits	12.90	20.00	10.00	10.00
Personal Deposits	5,28.22	6,50.00	4,05.40	4,55.40
Forest Deposits	14.00	15.00	15.00	15.00
Public Works Deposits	15.67	15.00	15.00	15.00
Trust Interest Funds	16.00	9.00	9.00	9.00
Deposits for work done for Indian States, Public bodies or private individuals	6.14	10.00	5.00	5.00
Deposits of fees received by Government servants for work done for private bodies	78	50	50	50
Unclaimed Deposits in the General Provident Fund	29	50	10	10
Victory Thanks-giving Fund	1.12	.....	.....	.....
Unclaimed Deposits in Indian Civil Service Provident Fund (Provincial)	26	.....	.....	.....
Deposits for weights and measures under the Bombay Weights and Measures Act, 1932	10	.....	.....	.....
Total ...	8,21.23	9,30.00	6,00.00	7,00.00

352. The transactions brought to account under this head relate to deposits received from the public in the course of Government business, such as deposits made in Revenue Courts in connection with revenue administration, deposits in Civil or Criminal Courts, deposits for work done by Government for public bodies, deposits relating to forest administration and public works, etc.

DEPOSITS NOT BEARING INTEREST.

DEPARTMENTAL AND JUDICIAL DEPOSITS—OTHER ACCOUNTS.

Receipts.

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.	Page 60, Civil Budget Estimates.
(1) Subventions from the Central Road Fund	22,44	14,03	9,33	5,90	
(2) (a) Deposit account of grants for economic development and improvement of rural area ... ..	.....	.....	.....	.....	
(b) Deposit account of grants for the scheme of co-opera- tive training and education ... ..	.....	.....	.....	.....	
(c) Deposit account of grant from the Central Govern- ment for development of the cottage and small scale woollen industries	8	7	7	.....	
(3) Deposit account of grants made by the Indian Central Cotton Committee	2,90	1,51	2,50	65	
(4) Deposit account of grants made by the Imperial Council of Agricultural Research	81	80	51	1,18	
(5) Deposit account of grant from the Central Government for the development of Handloom industries	42	40	40	.....	
(6) Deposit account of grants from Sugar Excise Duty ... ..	.....	18	20	.....	
(7) Deposit account of grants for the relief of groundnut cultivators ... ..	.....	.....	.....	.....	
(8) Deposit account of grant for the relief to the cotton growers	3,04	.....	.....	.....	
(9) Council of Scientific and Industrial Research Fund ... ..	.....	.....	.....	.....	
(10) Deposit account of grant from the Central Government for relief of distress caused by the explosion in the Bombay Docks ... ..	.....	.....	.....	.....	
(11) Deposit account of the grant from the Indian Central Sugarcane Committee	32	.....	.....	10	
Total	30,01	16,99	13,21	10,83	

Disbursements.

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.	Page 618, Civil Budget Estimates.
(1) Subventions from the Central Road Fund	17,92	14,03	14,12	5,90	
(2) (a) Deposit account of grants for economic development and improvement of rural area ... ..	.....	.....	.....	.....	
(b) Deposit account of grants for the scheme of co-operative training and education ... ..	.....	.....	.....	.....	
(c) Deposit account of grant from the Central Government for development of the cottage and small scale woollen industries	4	7	7	.....	
(3) Deposit account of grants made by the Indian Central Cotton Committee	2,75	1,51	2,50	65	
(4) Deposit account of grants made by the Imperial Council of Agricultural Research	82	80	78	1,18	
(5) Deposit account of grant from the Central Government for the development of handloom industries	32	40	40	.....	
(6) Deposit account of grants from Sugar Excise Duty ... ..	.....	18	20	.....	
(7) Deposit account of grants for the relief of groundnut cultivators ... ..	.....	.....	.....	.....	
(8) Deposit account of grant for the relief to the Cotton growers ... ..	.....	.....	.....	.....	
(9) Council of Scientific and Industrial Research Fund ... ..	.....	.....	.....	.....	
(10) Deposit account of grant from the Central Government for relief of distress caused by the explosion in the Bombay Docks	1,60	.....	.....	.....	
(11) Deposit account of the grant from the Indian Central Sugarcane Committee	17	.....	.....	10	
Total	23,02	16,99	18,07	10,83	

353. The annual petrol tax receipts allocated to Provincial Government are held by the Government of India until they are actually required by Provincial Governments for expenditure. Thus the Provincial Government can ask for the allotment from the Government of India only after utilising the unspent balance at the end of the previous year. The amounts received from the Government of India are credited on the receipt side under this head and the expenditure is shown on the disbursements side. The actual expenditure is, however, recorded in the first instance in the revenue sections under the head "50, Civil Works" and a corresponding credit is given to the receipt head "XXXIX—Civil Works" in the revenue section by transfer from the Fund. The amount estimated to be received during the current year is 9.53, while the anticipated expenditure is 14.12. The expenditure on petrol tax works, during next year has been estimated at 8.90 and the same figure has been adopted for the estimate on the receipt side. The allotment from the Government of India is expected to cease after the close of the current year as the expenditure in respect of the national highways is to be borne by that Government with effect from the year 1947-48.

354. (a) In the year 1935-36, the Government of India sanctioned an allotment of Rs. 7 lakhs for expenditure on schemes for the economic development and improvement of rural areas in the Bombay Presidency including Sind of which the share of Bombay was 5.62, which was utilised fully on various schemes approved by the Bombay Legislative Council. A further allotment of Rs. 5 lakhs was sanctioned for the Province of Bombay by the Government of India in 1936-37 and this allotment has been fully utilised by the end of 1943-44.

(b) The Government of India has also sanctioned a grant of 1.74 for co-operative training and education on the understanding that after it is utilised in full, the Provincial Government will endeavour to carry on the work of training from its own revenues. This grant was fully utilised by the end of 1943-44.

(c) The Government of India originally agreed to make a grant for five years with effect from 1936-37 for the scheme for Cottage and Small Scale Woollen Industries. The period expired at the end 1940-41 but the Government of India have been sanctioning the continuance of the scheme from year to year. The accounts procedure is similar to that in the case of subventions from the Central Road Fund, the expenditure being recorded in the first instance in the revenue section under the head "43, Industries", and a corresponding credit is given to the receipt head "XXXII—Industries".

355. The transactions relating to the grants of the Indian Central Cotton Committee appear both on the receipts and disbursements sides of the Provincial Accounts, with effect from 1937-38. They are of the nature of transactions in a personal deposit account and do not affect the revenue section.

356. The accounting procedure for subsidies from the Imperial Council of Agricultural Research and Sugar Excise Fund is similar to that followed in the case of subventions from the Central Road Fund, the relevant heads in the revenue section being "XXIX and 40, Agriculture", "XXX and 41, Veterinary", and "XXXI and 42, Co-operation".

357. A new minor head designated "Deposit account of grants from the Indian Central Sugarcane Committee" has been opened and the grants from the Committee provisionally accounted for under the two minor heads "Deposit account of the grants made by the Imperial Council of Agricultural Research" and "Deposit Account of grants for the Sugar Excise Fund" have been adjusted.

ADVANCES NOT BEARING INTEREST.

ADVANCES REPAYABLE.

Receipts.

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.	Page 62, Civil Budget Estimates.
Civil Advances—					
Advances for the purchase of producer gas plant ...	1	.....	.....	.....	
Advances for the purchase of passage ...	.....	.....	.....	.....	
Objection book advances ...	4.86	5.00	5.00	5.00	
Forest advances ...	33.20	30.00	30.00	30.00	
Advances to the students and other Indians in the United Kingdom ...	.....	.....	.....	.....	
Other advances (includes advances to the Director of Industries, advances to the officers of Agricultural Department, etc.) ...	1.00	4.50	4.50	4.50	
Total ...	39.07	30.50	30.50	30.50	

Disbursements.

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.	Page 619, Civil Budget Estimates.
Civil Advances—					
Advances for the purchase of producer gas plant ... Voted ...	.....	.....	.....	.....	
Objection book advances ... Voted ...	5.80	5.00	5.00	5.00	
Medical supplies for Military Department ...	.....	.....	.....	.....	
Forest Advances ...	34.25	30.00	30.00	30.00	
Advances to the students and other Indians in the United Kingdom ...	.....	.....	.....	.....	
Other advances (includes advances to the Director of Industries, advances to the officers of Agricultural Department, etc.) ... Voted ...	2.14	4.50	4.50	4.50	
Total ...	41.89	39.50	39.50	39.50	
Total—Voted ...	7.63	9.50	9.50	9.50	

358. Advances of pay and travelling allowance made to Government Servants under orders of transfer, etc., and the recovery of such advances constitute the main transactions booked under "Objection Book Advances". Advances made to officers of the Forest Department to meet incidental expenses and the recovery of such advances are shown under "Forest Advances".

ADVANCES NOT BEARING INTEREST.

PERMANENT ADVANCES.

Pages 62 and
619,
Civil Budget
Estimates.

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.
Receipts	1,52	10	15	10
Disbursements	2,19	10	2,00	10

359. Permanent advances are advances granted to Government servants who have to meet certain classes of expenditure before they can place themselves in funds by drawing bills. The estimate on the disbursements side is on account of such advances. The estimate on the receipts side is on account of reimbursement by officers of permanent advances not required by them.

ACCOUNTS WITH THE GOVERNMENT OF BURMA.

Pages 62 and
619,
Civil Budget
Estimates.

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.
Receipts	15	16	15	10
Disbursements	1	5	35	35

360. This head records transactions of the Government of Burma through the books of the Government of Bombay.

ACCOUNTS WITH THE RESERVE BANK.

Pages 62 and
619,
Civil Budget
Estimates.

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.
Receipts	31	45	30	45
Disbursements	40	45	45	45

361. Transactions on account of the Reserve Bank occurring at treasuries or sub-treasuries within this Province are carried by Government until they are cleared by the Accountant General with the Bank. If the net total of the monthly statement sent by the Accountant General is a credit, arrangement is made to disburse the amount to the Bank, and if the net total is a debit, the amount is recovered from the Bank and credited to this head.

SUSPENSE ACCOUNTS.

Receipts.

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.
Suspense Accounts	3,13.46	25.00	50.00	2.25.00
Local Public Works Expenditure ... ..	.....	.....	.....	.....
Central Accounts Office—				
Reserve Bank Suspense	2.21	.....	.....	.....
Cash Balance Investment Account	46,69.99	71,03.43	79,81.58	80,12.96
Departmental Adjusting Account ... ..	.....	.....	.....	.....
Recoveries of service payments	67.68	40.00	50.00	75.00
Discount on Treasury Bills ... ..	.....	.....	.....	.....
Total ...	50,63.54	71,68.43	80,81.58	83,12.96

Page 62,
Civil Budget
Estimates.

Disbursements.

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.
Suspense Accounts	23.95	25.00	30.00	2.25.00
Local Public Works Expenditure ... ..	.....	.....	.....	.....
Central Accounts Office—				
Reserve Bank Suspense	2.47	.....	.....	.....
Cash Balance Investment Account	53,21.43	72,94.12	84,06.00	79,22.08
Departmental Adjusting Account	2,12.29	.....	.....	.....
Recoveries of service payments	67.67	40.00	70.00	75.00
Discount on Treasury Bills ... ..	.....	.....	.....	.....
Total ...	56,27.81	73,59.12	83,06.00	82,22.00

Page 629,
Civil Budget
Estimates.

362. Under the minor heads "Suspense Account" and "Local Public Works Expenditure" is recorded the expenditure on purchase of stores, road materials, etc., and the amounts expended are cleared by credit when the stores, etc., are issued to departments by debit to the proper head.

363. Under the head "Central Accounts Office—Reserve Bank Suspense" are recorded transactions relating to Reserve Bank Suspense which shows credit and debits on behalf of the Government of India, other Provincial Governments, Indian Stores Department and Charges in England. It has been decided by the Auditor General that with effect from 1941-42, the system of showing the credit by "minus debit" instead of "plus credit" should be followed by all Provincial Governments. The effect of this decision is that the debit side is expected to be mostly cleared by the reductions due to credit, and consequently no provision is required in the budget.

364. Under the head "Cash Balance Investment Account" are recorded transactions of the Provincial Government by way of investment of its cash balances in short and long term loans, e.g., the Treasury Bills of the Government of India, or of other Provincial Governments and the Government of India securities or loans of other Provincial Governments. The profits derived from such investments are credited as receipts under the head "XX—Interest—Interest realised on investments of Provincial balances" in the revenue section. The amounts appearing under this head on the disbursements side is the total of the amounts invested for short or long periods from time to time during the course of the year, and on receipts side the total amounts realised on maturity (less the discount earned or interest derived therefrom) during the year. In the current year a sum of about Rs. 6 crores has been invested in long term securities.

365. The head "Departmental Adjusting Account" is intended for recording the provisional adjustments of departmental receipts and payments and inter-departmental transfers.

366. The head "Recoveries of service payments" is intended for recording recoveries made in the course of audit before they are finally brought to account.

CHEQUES AND BILLS.

*Receipts.*Page 62,
Civil Budget
Estimates.

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.
Pre-Audit Cheques	5,29,49	5,00,00	5,00,00	5,00,00
Departmental Cheques	2,54,20	2,35,00	2,35,00	2,35,00
Total ...	7,83,69	7,35,00	7,35,00	7,35,00

*Disbursements.*Page 620,
Civil Budget
Estimates.

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.
Pre-Audit Cheques:	5,37,09	5,00,00	5,00,00	5,00,00
Departmental Cheques:	2,39,97	2,35,00	2,35,00	2,35,00
Total ...	7,67,06	7,35,00	7,35,00	7,35,00

367. The Disbursement side of this account includes debits of the following transactions:—

(1) Cheques issued in payment of bills at the pre-audit counters of the Accountant General's Office.

(2) Departmental cheques in the case of officers of departments authorised to draw money on cheques, rendering account to the Accountant General.

368. When these transactions are passed on to the service or other heads concerned, this head is cleared by a credit on the receipt side. The estimates, both on the receipt and disbursement sides, are framed on the basis of past and current actuals.

DEPARTMENTAL AND SIMILAR ACCOUNTS.

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.
Receipts	94	1,00	2,00	2,00
Disbursements	94	1,00	2,00	2,00

369. Under this head are debited the monthly cash balances held by departmental officers in the Forest, Excise and Public Works Departments outside the generally available cash balances. Credit is taken under this head when the cash-balances are cleared in the accounts of subsequent months. The estimates, both on the receipts and disbursements sides, are framed on the basis of past and current actuals.

LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT.

(1) REPAYMENT OF LOANS GIVEN TO PRESIDENCY CORPORATIONS.

*Receipts.*Page 63,
Civil Budget
Estimates.

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.
(a) Repayment by the Bombay Municipality of the loans given to it for improvement purposes and included in the consolidated debt ...	5,43	5,61	5,61	5,50
(b) Repayment by the Bombay Municipality of other loans ...	61,04	63,09	63,09	65,53
	66,47	68,70	68,70	71,03

370. The loans advanced to the Bombay Municipality have been divided for purposes of repayment into four classes, viz. (i) loans utilised for improvement purposes, granted to the late Improvement Trust, (ii) those utilised for general purposes, (iii) loans for development purposes and (iv) loan for the construction of the Vihar Lake and Water Works. The outstandings on 31st March 1937 of loans advanced in 1931-32, 1932-33 and 1935-36 under (i) have been included in the consolidated debt referred to in paragraph 107(8) under "22, Interest on debt and other obligations" and are being repaid by the Bombay Municipality in equated half-yearly instalments over 44 years from 1937-38. The other loans under (i) are being paid by fixed instalments of principal spread over 30 years with accrued interest on the outstanding amounts. The Municipality is repaying (ii) by equated annual instalments of principal and interest over 30 years. The loans under (iii) for development purposes were taken by the Municipality in 1923-24 and 1924-25. In both cases it repaid on 2nd April 1929 the accumulations in the sinking funds maintained by it. The balance of the 1923-24 loans outstanding at the beginning of 1934-35 is being repaid by equated annual instalments of principal and interest spread over a total period of 30 years, the last instalment being payable on 31st March 1954. The balance of the 1924-25 loans is being repaid by equated annual instalments of principal and interest spread over 30 years from 1929-30. The loan of 82.67 advanced in 1935-36 to liquidate the portion of the Bombay Development Loan outstanding with the Bombay Municipality is being repaid by equated instalments of principal and interest spread over 15 years. The loan under (iv) was given by the Central Government, but the amount of 13.30 outstanding on 31st March 1937 has been transferred to this Government on that date. The loan is repayable in monthly instalments of 9 with interest for a period of sixty years beginning from 1893.

(2) LOANS TO GOVERNMENT SERVANTS.

*Advances and Recoveries.*Pages 63
and 620,
Civil Budget
Estimates.

	Accounts, 1945-46.		Budget estimate, 1946-47.		Revised estimate, 1946-47.		Budget estimate, 1947-48.	
	Advances.	Recoveries.	Advances.	Recoveries.	Advances.	Recoveries.	Advances.	Recoveries.
Loans to Government Servants ...	68	57	73	24	1,23	50	2,37	32

371. The increase in the current year's revised and next year's budget estimate under advances is due to larger demands for advances for the purchase of motor vehicles from Government servants. The revised estimate under recoveries is based on the basis of progress of actuals.

(3) ADVANCES TO CULTIVATORS, LOCAL BODIES AND OTHERS.

Advances and Recoveries.

Pages 63 and
620,
Civil Budget
Estimates.

	Accounts, 1945-46.		Budget estimate, 1946-47.		Revised estimate, 1946-47.		Budget estimate, 1947-48.	
	Advances.	Recoveries.	Advances.	Recoveries.	Advances.	Recoveries.	Advances.	Recoveries.
(1) Loans to Municipalities, district and other local fund committees for public works	1,07	9,10	25	70	1,85	77	...	1,57
(2) Loans to landholders and other notabilities	...	16	...	17	5	17	...	18
(3) Loans to cultivators	35,38	29,54	27,10	18,78	73,25	18,85	1,85,97	29,54
(4) Loans through Co-operative Societies Banks	...	2	...	...	...	2	...	1
(5) Loans for the purposes of the Co-operative Societies Act	...	2	10	1	5	2	...	...
(6) Loans to Co-operative Multipurpose Societies	...	...	25	1	10	1	...	1
(7) Loans to Non-agriculturists in flood affected areas	4	21	...	1	4	0	...	14
(8) Loans to Co-operative Housing Societies	...	1,37	...	13	...	3,10	...	8
(9) Loans to Co-operative Housing Societies in flood affected areas	...	2	...	2	...	2	...	2
(10) Loans under the State-aided Building Scheme	1	31	10	60	...	1,00	46	45
(10-A) Loans for development of Fisheries	60	36	50	9	78	10	60	25
(11) Loans to other Small Industries	1,15	88	1,09	1,03	90	1,00	75	1,00
(12) Loans for establishment of grain depots	1,13	52	75	40	50	58	20	30
(13) Loans to subsidised medical practitioners	...	...	3	...	...	...	3	...
(14) Other Miscellaneous Loans	...	2	...	1	3,77	63	5	82
Total	30,47	42,64	20,82	21,96	81,20	20,57	1,88,08	34,31

372. (1) *Loans to Municipalities, District and other Local fund Committees for public works.*—The provision of 1,85 in the current year's revised estimate of advances is on account of the whole of the balance of the loan of 1,00 sanctioned to Pandharpur Municipality for drainage scheme (75) and advances of 90 and 20 to the District Local Boards, Belgaum and Bombay Suburban District respectively. The next year's budget estimate under recoveries includes the repayment of the advance of 90 sanctioned to District Local Board, Belgaum.

(2) *Loans to Landholders and other notabilities.*—The provision of 5 in the current year's revised estimate of advances is on account of the loan to Sardar L. N. Hablikar.

(3) *Loans to cultivators.*—The increase in the current year's revised estimate under advances is on account of larger tagai advances having been sanctioned for the purpose of crop finance to Agricultural Debtors who are parties to proceedings under the Bombay Agricultural Debtors' Relief Act, 1939. The larger provision in the next year's budget estimate is mainly on account of tagai advances of 1,23,00 in connection with the Post-war Reconstruction Scheme regarding construction of new wells and improvement of existing wells.

(8) *Loans to Co-operative Housing Societies.*—The increase in the current year's revised estimate of recoveries is mainly due to advance repayment by the Goud Saraswat Housing Society (2,88) and the balance of the loan outstanding against Vasant Theosophical Society having been written off (11).

(10) *Loans under State-aided Building Scheme.*—The current year's revised estimate under recoveries is based upon the progress of actuals. The next year's budget estimate under advances makes a provision of 48 as some loans are likely to be asked for under the Scheme.

(10-A) *Loans for development of Fisheries.*—The increase in the current year's revised estimate of advances is due to larger demands from the fishermen for such loans.

(14) *Other Miscellaneous Loans.*—The provision of 3,77 in the current year's revised estimate of advances is on account of loans to the Bombay Humanitarian League (65), Khatav Taluka Famine Relief Committee (7), Karnatak Charkha Sangh (50), trained artisans for the purchase of tools and plant (75), Forest Contractors (1,55) and Lord Reay Industrial Museum, Poona (25). The current year's revised estimate of recoveries provides for the repayment of loans to the Bombay Humanitarian League. The next year's budget estimate of recoveries provides for repayment of loans to Karnatak Charkha Sangh, Lord Reay Industrial Museum and Khatav Taluka Famine Relief Committee.

REMITTANCES.

Receipts.

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.	Page 63, Civil Budget Estimates.
(a) Other local remittances—Cash remittances and adjustments between officers rendering account to the same Accountant General	58,03.33	56,00.00	58,00.00	58,00.00	
(b) Remittances by Bills ... ..	.....	.....	.....	.....	
(c) Adjusting account between Central and Provincial Government	2,30.90	2,00.00	1,72.00	1,60.00	
(d) Adjusting Account with Railways	47.96	41.00	50.00	50.00	
(e) Inter—Provincial Suspense Account	6.98	4.40	10.00	20.00	
(f) Reserve Bank of India Remittances	28,02.32	32,60.00	29,00.00	28,00.00	
Total	86,90.50	81,05.40	89,32.00	88,30.00	

Disbursements.

	Accounts, 1945-46.	Budget estimate, 1946-47.	Revised estimate, 1946-47.	Budget estimate, 1947-48.	Page 63, Civil Budget Estimates.
	Rs.	Rs.	Rs.	Rs.	
(a) Other local remittances—Cash remittances and adjustments between officers rendering account to the same Accountant General	57,77.84	56,00.00	58,00.00	58,00.00	
(b) Adjusting account between Central and Provincial Government	2,04.55	2,00.00	1,72.00	1,60.00	
(c) Adjusting account with Railways	48.45	41.00	50.00	50.00	
(d) Inter—Provincial Suspense Account	6.78	4.40	10.00	20.00	
(e) Reserve Bank of India Remittances	25,91.02	22,60.00	29,00.00	28,00.00	
Total	86,28.64	81,05.40	89,32.00	88,30.00	

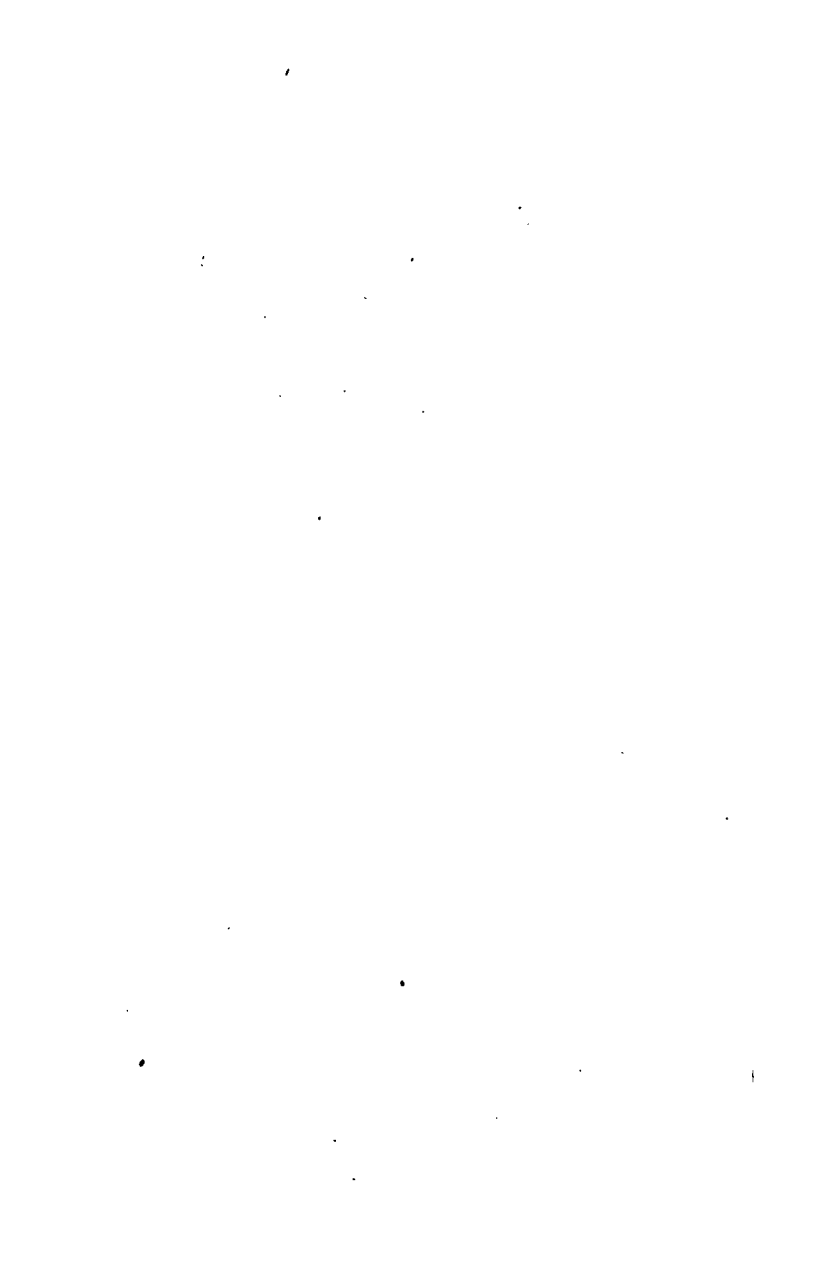
373. The estimates under this, both on the receipts and disbursements sides, are framed on the basis of current actuals.

Item (a) relates to cash remittances between treasuries, excise remittances, forest remittances, Public Works remittances, transfers between Public Works Officers and miscellaneous remittances.

Item (b) and (d) are intended for recording remittance transactions on behalf of Central and other Provincial Governments.

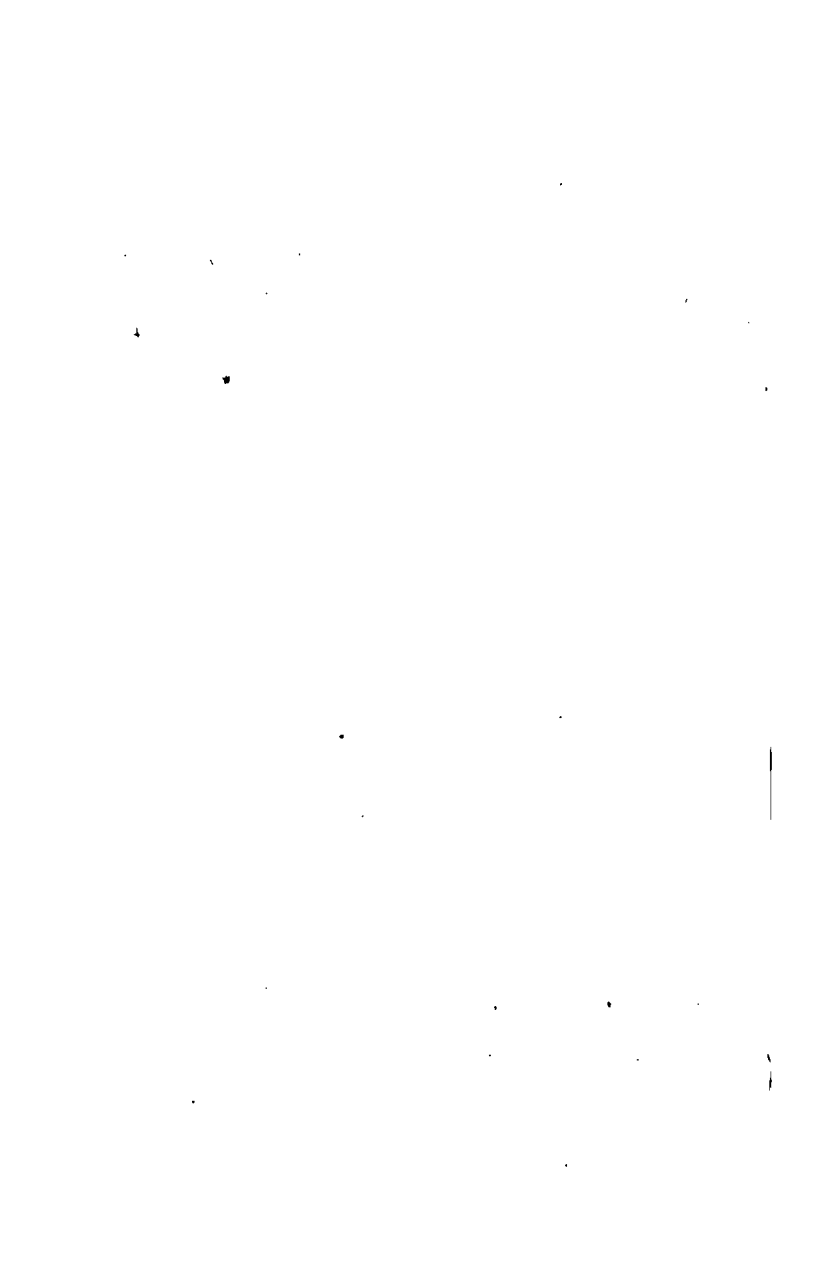
Item (c) has been opened with a view to record the transactions of the Railway Department separately from other transactions of the Central Government. Prior to the 1st April 1939 these transactions were adjusted under the head "Adjusting account between Central and Provincial Governments".

Transactions relating to supply bills—local and foreign—and remittance-transfer-receipts were being recorded under item (e).



STATEMENT E.

STATEMENT OF NEW ITEMS OF EXPENDITURE PROVIDED IN THE BUDGET FOR 1947-48
(EXCLUDING NEW ITEMS PERTAINING TO POST-WAR RECONSTRUCTION AND
DEVELOPMENT PROGRAMME)



7. LAND REVENUE.

MINISTER IN CHARGE—HONOURABLE MR. M. R. DESAI.

ITEM 1. Creation of 20 posts of field party surveyors in the Land Records Department.

Recurrent	...	Rs.	17,960	Non-recurrent	...	Rs.	Nil.
Total	...	...	17,960	Ultimate annual recurrent	...	...	11,500

Remarks.—As a measure of retrenchment the field party establishment was discontinued in 1932. This establishment was employed in survey work generally, e.g., city survey, dot hisia survey, and classification. After training in all branches of survey work, selected persons from the party were appointed as district and cadastral surveyors and maintenance surveyors. Later it was felt that the extinction of this source of trained recruits for posts of surveyors might give rise to difficulty especially when revision settlements were again undertaken. Accordingly, in 1938 Government revived 15 posts of field party surveyors. In the same year Government decided to introduce city survey in important towns and in villages having a population of more than 2,000 so that the cost of survey could be recovered under section 132 of the Land Revenue Code.

The advantages of village site surveys are that (1) they benefit the ryot by maintaining a record of his rights (2) they relieve the Revenue Officers from the heavy work involved in the disposal of encroachment cases, (3) they secure additional revenue to Government (4) by the levy of agricultural assessment on unbuilt plots in surveyed area and (5) by facilitating prompt levy of assessment in all encroachment cases and (4) they help the Village Panchayats and Village Uplift Committees in systematic village planning and other rural development work.

The total number of villages in the province selected for village site survey is 456 and the total number of properties to be surveyed is 540,000. As the maximum rate per property is Rs. 2 the cost of survey will be Rs. 10,80,000 and as this is spread over a period of 20 years, an annual provision of Rs. 54,000 will be required.

A party of 10 surveyors under one head surveyor can measure approximately 9,400 properties in one fair season. If the survey of all the properties is to be spread over a period of 20 years, survey of 27,000 properties per year has to be undertaken by 3 parties (of ten surveyors under one head surveyor) one for each division. Ordinarily it will be necessary to employ 30 field party surveyors to undertake the work in addition to the 15 field party surveyors already employed who are required for settlement and other survey work. It is, however, proposed to create only 20 posts and to start village site surveying in 1947-48 at the estimated cost of Rs. 17,960 as shown below :—

	Average cost of grade.	Number of men	Months	Rs.
20 Surveyors in the grade of Rs. 30—2—50	...	40	20	12
Permanent travelling allowance at Rs. 10 plus Rs. 5 (temporary increase)	...	15	20	7
Dearness allowance at Rs. 24 per mensem	...	24	20	12
Contingencies	...	...	...	500
				17,960

ITEM 2. Introduction of the City Survey in the town of Dholka in Ahmedabad District.

Recurrent	...	Rs.	Nil.	Non-recurrent	...	Rs.	35,850
Total	...	...	35,850	Ultimate annual recurrent	...	...	Nil.

Remarks.—The number of encroachment correspondences in the town of Dholka has increased enormously and much of the time of the revenue staff is being wasted in making preliminary and formal enquiries. The absence of a city survey is a serious hindrance to the work of detection and prevention of encroachments on Government and municipal lands. To safeguard the properties vested in Government and the Municipality, the introduction of a city survey is essential and Government proposes to undertake it in the course of the year 1947-48. As the item was not of an immediate urgency, it was postponed for inclusion till after the war.

The estimated cost of the survey is Rs. 35,850 as shown below :—

	Rs.
Pay	21,730
Allowances	6,670
Contingency	7,450
	35,850

Government expects to recover the amount by the levy of sanad fees under section 152 of the Land Revenue Code. Should, however, any loss accrue, the Dholka Municipality has undertaken to bear it.

	Recurrent	Rs.	17,960
Grand Total—7, Land Revenue	Non-recurrent	...	35,850
	Total	...	53,810

3, PROVINCIAL EXCISE.

MINISTER IN CHARGE—HONOURABLE MR. L. M. PATIL.

ITEM 3. Additional staff for the Chief Account Office of Excise Bombay.

Recurrent	...	Rs. 11,000	Non-recurrent	...	Rs. Nil.
Total	...	11,000	Ultimate annual recurrent	..	Nil.

Remarks.—There has been substantial increase in the work assigned to the Chief Account Office of Excise in recent years and the existing staff is inadequate to cope with it. Moreover due to retirements and deputations of some trained and experienced heads of sections and want of adequate complement the work in the office is falling in arrears in all branches with the result that great inconvenience is caused not only to the public but also to the Departmental Officers. In order to obviate this inconvenience and to avoid further accumulation of arrears leading to further inefficiency, it is necessary to strengthen the staff of the Chief Account Office of Excise. It is therefore, proposed to appoint the following temporary additional staff for one year.

1 Deputy Accountant—Rs. 135—5—180.

2 Auditors—Rs. 115—5—160.

1 Senior clerk—Rs. 95—5—140.

4 Clerks—Rs. 50—5/2—90.

1 Hamal—Rs. 23.

At present, there is no Hamal for the Account Office. The Hamal borne on the Commissioner of Excise's Office does the sweeping work in all the Offices of the Commissioner of Excise and in the Chief Account Office. It is found that on Hamal is not able to sweep all these Offices. A separate Hamal is, therefore, necessary for the Chief Account Officer's Office.

The cost involved during the year 1947-48 will be Rs. 11,000 as under :—

					Rs.
Pay of Establishment	...	...	...	...	8,448
Allowances	...	...	...	...	2,552
Total					11,000

		Rs.
Grand Total—8, Provincial Excise :	Recurrent	11,000
	Non-recurrent	Nil.
	Total	11,000

10, FOREST.

MINISTER IN CHARGE—HONOURABLE MR. M. P. RATIL.

ITEM 4. Construction of 6th block at Dandeli for saw mill labourers.

Recurrent	...	Rs.	Nil.	Non-recurrent	...	Rs.	17,123
Total	...	...	17,123	Ultimate annual recurrent	...	Nil.	

Remarks.—The existing chawls at Dandeli have 30 double rooms and 40 single rooms. The double rooms are intended for married men and the single rooms for bachelors. More than 150 married persons and 100 unmarried persons are working in the Mill. No accommodation is available for many of them in the existing chawls. No private buildings are also available for hire to labourers. It has therefore been decided to construct 6 blocks of 10 units each. Four blocks have already been constructed and the construction of the fifth block during 1946-47 has already been sanctioned at a cost of Rs. 16,420. As accommodation even after the construction of the 5th block would still be insufficient and in view of the rapid expansion of the Mills at Dandeli which will result in the employment of a large staff, it is proposed to construct a sixth block in 1947-48 at a cost of Rs. 17,123.

						Rs.
				Recurrent	...	.....
				Non-recurrent	...	17,123
				Total	...	17,123

Grand Total—10, Forest

12, CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS.

MINISTER IN CHARGE—HONOURABLE MR. M. R. DESAI.

ITEM 5. Making the clerical and inferior staff of the Motor Vehicles Department permanent.

Recurrent	...	Rs. Nil.	Non-recurrent	...	Rs. Nil.
Total	...	Nil.	Ultimate annual recurrent	...	1,83,768

Remarks.—The Motor Vehicles Department has been continued on a temporary basis from the year 1940. Government has decided to make the Department permanent and with this end in view the executive staff of the Motor Vehicles Department has already been made permanent with effect from the 1st September 1946. It is now proposed to make the clerical and inferior establishment in the Motor Vehicles Department permanent with effect from the 1st April 1947. The necessary provision for the temporary staff has been made in next year's budget. The details of the staff proposed to be sanctioned permanently and the cost involved in the proposal is as shown below :—

			Cost during 1947-48. Rs.	Ultimate annual average cost. Rs.
I. Pay—				
1 Head Clerk on Rs. 225—15—300	...	...	2,700	3,372
1 Head Clerk on Rs. 215—10—275	...	...	2,580	3,108
1 Accountant on Rs. 250—10—275	...	...	3,000	3,264
1 Deputy Accountant on Rs. 180—10—200—15—260...	...	...	2,160	2,856
4 Supervisors on Rs. 145—5—180—10—230	...	...	6,960	9,600
11 Senior Grade clerks on Rs. 95—5—140	...	...	12,540	16,632
55 Clerks on Rs. 50—5/2—90	...	...	33,000	48,180
2 Stenographers on Rs. 110—5—185	...	...	2,640	3,696
2 Naiks on Rs. 27 per mensem each	...	...	648	648
13 Peons on Rs. 23 per mensem each	...	...	3,588	3,588
Additional pay (Interim relief)	...	...	10,020	Nil.

B—Mofussil.

I. Pay—				
2 Head Clerks on Rs. 135—5—180	...	...	3,240	3,964
3 Head Clerks on Rs. 105—5—135	...	...	3,780	4,572
2 Accountants on Rs. 105—5—135	...	...	2,520	3,048
3 Accountants on Rs. 95—5—125	...	...	3,420	4,212
11 Senior Grade Clerks on Rs. 80—5/2—95...	...	...	10,560	12,012
32 Higher Grade clerks on Rs. 60—5/2—75...	...	...	23,040	27,264
48 Clerks on Rs. 25—5/2—55	...	...	17,280	23,040
2 Peons on Rs. 19 per mensem each	...	...	456	456
27 Peons on Rs. 17 per mensem each	...	...	5,508	5,508
10 Peons on Rs. 15 per mensem each	...	...	1,800	1,800
6 Peons on Rs. 14 per mensem each	...	...	1,008	1,008
8 Operators on Rs. 20 per mensem each	...	...	1,920	1,920
Additional pay (Interim relief)	...	...	12,420	Nil.

II. Allowances—

Cost of living Allowance	...	...	1,848	Nil.
Dearness Allowance	...	...	70,344	Nil.
Grand Total	...	...	2,33,980	1,83,768

12. CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS—contd.

MINISTER IN CHARGE—HONOURABLE MR. M. R. DESAI.

ITEM 6. Entertainment of establishment in the office of the Provincial Transport Officer, Bombay, on account of enforcement work.

Recurrent	...	Rs.	5,688	Non-recurrent	...	Rs.	Nil.
Total	...	...	5,688	Ultimate annual recurrent	...	Rs.	Nil.

Remarks.—In view of the fact that enforcement work has been concentrated in the office of the Provincial Transport Officer, Bombay, and as all the three Supervisors have their head quarters in that office, accounts and correspondence work has much increased. In order to cope with the increased work it is proposed to employ the following staff with effect from the 1st April 1947 for a period of one year in the first instance :—

- 1 Accountant on a pay scale of Rs. 135—5—180 plus Dearness Allowance.
- 1 Senior Grade clerk on a pay scale of Rs. 95—5—140 plus Dearness Allowance.
- 2 Junior Clerks on a pay scale of Rs. 50—5/2—90 plus dearness allowance.

The details of the cost during 1947-48 as well as the average annual cost are as follows :—

	Cost during 1947-48.		Annual average cost.	
	Rs.		Rs.	
I. Pay—				
1 Accountant on Rs. 135—5—180	...	...	1,620	1,992
1 Senior Grade clerk on Rs. 95—5—140	...	...	1,140	1,512
2 Junior Clerks on Rs. 50—5/2—90	...	...	1,200	1,752
Additional pay (Interim relief)	...	...	480	480
II. Allowances—				
Dearness Allowance	...	...	1,248	1,248
Grand Total	...	5,688	...	6,984
Grand Total—12, Charges on account of Motor Vehicles Acts,	{ Recurrent ... 5,688 { Non-recurrent		Total ... 5,688	

XVII. IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—DEDUCT—WORKING EXPENSES.

MINISTER IN CHARGE—HONOURABLE DR. M. D. D. GILDER.

ITEM 7. Revision of pay-scale of Chowkidars.

Recurrent	...	Rs. 11,388	Non-recurrent	...	Rs. Nil.
Total	...	11,388	Ultimate annual recurrent	...	21,500

Remarks.—The present sanctioned pays of Chowkidars as a class are Rs. 13, 14, 15, 16 and 17 per mensem. As the Dam Chowkidars and Sluice and Canal Chowkidars are semi-skilled workers and as their duties are more hazardous and responsible than those of other Chowkidars, it is proposed to sanction a revised pay-scale of Rs. 20—1—30 for them. The total number of such posts is 141 (101 permanent and 40 temporary). The extra average annual cost involved in the proposal is approximately Rs. 21,500.

ITEM 8. Additional temporary establishment for the Deccan Irrigation Circle.

Recurrent	...	Rs. 17,600	Non-recurrent	...	Rs. Nil.
Total	...	17,600	Ultimate annual recurrent	...	Nil.

Remarks.—On account of the increase in work, the Superintending Engineer, Deccan Irrigation Circle, has asked for the additional temporary establishment for the year 1947-48 in the first instance as detailed below :—

Establishment	Sale of pay
	Rs.
(i) Five Sectional Karkuns	20—2/2—40
(ii) Six Measurers	20—5/3—50
(iii) Three Canal Inspectors	20—1—35
(iv) Two Sluice-keepers	13—1/2—20
(v) One Regulator Chowkidar	13
(vi) One Telephone Operator	20
(vii) One Tapali	13
(viii) Two Signallers	25—2—45—1—60.
(ix) One Divisional Karkun	25—5/2—60
(x) Four Sub-divisional Karkuns	25—5/3—60

The establishment mentioned at (i), (ii), (iii), (ix) and (x) above is required on account of the increase in work caused by the increase in the irrigated areas, concessions granted to certain food and fodder crops and measures for stamping out unauthorised irrigation as a result of the Food and Fodder Drive.

The remaining establishment is required for supplementing the existing staff which is found to be inadequate.

2. It is accordingly proposed to sanction the additional establishment as noted above for the period from the 1st April 1947 to the 29th February 1948 in the first instance. The cost involved in the proposal during the year 1947-48 is Rs. 17,600 as detailed below :—

	Rs.
Pay of Establishment	9,600
Interim Relief	1,700
Travelling allowance	500
Dearness allowance	5,800
Total	17,600

Grand Total—XVII, Irrigation, etc. ...	Recurrent	...	28,988
	Non-recurrent	...	Nil.
	Total	...	<u>28,988</u>

18. OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES.

MINISTER IN CHARGE—HONOURABLE DR. M. D. D. GILDER.

ITEM 9. Conversion of two temporary posts of Soil Physicists in the Public Works Department into permanent and pensionable posts.

Recurrent	...	Rs.	Nil.	Non-recurrent	...	Rs.	Nil.
Total	...	..	Nil.	Ultimate annual recurrent	...	..	7,800

Remarks.—Two temporary posts of Soil Physicists in the General Provincial Service of Public Works Department in the scale corresponding to that of Deputy Engineers in the Bombay Service of Engineers, Class II, viz. Rs. 170—10—250 E.B. 265—15—400 E.B. 420—20—500 were created in 1945 and have been continued up to the 31st March 1947. The posts have been created to carry out research work in connection with soil physics and work in connection with the major irrigation schemes included in the Post-War Reconstruction Programme. The present research mainly deals with problems regarding how best sewage irrigation alone without dilution can be used on the lands for cropping without in any way deteriorating its tilth and quality of produce and the work of reclamation of damaged lands by cheap methods. The subjects are such as would require their study being continued until the results are standardised. It is considered that the services of one of the two Soil Physicists can be very profitably made use of while preparing Post-War Canal Projects in detail. It will be necessary to gauge the concentration of perennial crops which may be permissible in various commands of the canals without serious damage to the lands and in general to study the agricultural side of irrigation. It is, therefore, considered that the two temporary posts of Soil Physicists will be required indefinitely and it is accordingly proposed to convert the posts into permanent ones, with effect from the 1st April 1947.

Grand Total—18, Other Revenue Expenditure financed from Ordinary Revenues.	Rs.	
	Recurrent	Nil
	Non-recurrent	Nil
	Total	Nil

25. GENERAL ADMINISTRATION.

MINISTER IN CHARGE—HONOURABLE MR. M. B. DESAI.

ITEM 10. Continuation of ten temporary posts (8 gazetted and 2 non-gazetted), in the office of the Director of Publicity, Bombay.

Recurrent	...	Rs. 38,521	Non-recurrent	...	Rs. Nil.
Total	...	38,521	Ultimate annual recurrent	...	Nil.

Remarks.—With a view to reorganising and developing the activities of the Directorate of Publicity, Bombay, on a systematic footing on the advent of the new Ministry the following ten new posts (eight gazetted and two non-gazetted) have been found to be quite essential to cope with the additional work involved in the increased activities of the Directorate. These posts have been sanctioned temporarily and need to be continued further for a year at least in the first instance, before it can be decided whether they should be permanently absorbed in the Directorate or otherwise. The proposal involves an extra cost of Rs. 38,521 during the next year as detailed below :—

C-Secretariat and Headquarters Establishments—K-Civil Secretariat—Publicity Office and Translators Department.

					Rs.
<i>Pay of Officers—</i>					
1 News Editor on Rs. 500—30—800	...	...	...	...	6,000
1 Information Officer on Rs. 450—20—650	...	...	...	...	5,400
4 Assistant Directors of Publicity on Rs. 250—10—300—15—450—25—500...	...	...	...	...	12,202
1 Assistant News Editor on Rs. 250—10—350—15—500	...	...	...	...	3,000
1 Assistant Information Officer on Rs. 250—10—300—15—450	...	...	...	...	3,000
				Total	29,602

Pay of Establishment—

1 Stenographer on Rs. 120—10—200	...	...	...	...	1,440
1 Typist on Rs. 50—3—95—5—160	...	...	...	...	600
				Total	2,040

Allowances Honoraria etc.—

Cost of living allowance to the news editor, at 17½ per cent. of pay, viz., Rs. 87-8-0 per mensem	...	...	...	...	1,050
Cost of living allowance to the Information Officer at 17½ per cent. of pay viz., Rs. 78-12-0 per mensem	...	...	...	...	945
Cost of living allowance to the four Assistant Directors of Publicity, one Assistant News Editor and one Assistant Information Officer, at Rs. 50 each, per mensem	...	...	...	...	3,600
Dearness allowance to the stenographer, at Rs. 26 per mensem	...	...	...	...	312
Dearness allowance to the typist at Rs. 26 per mensem	...	...	...	...	312

Interim relief—

Interim relief at Rs. 10 per mensem to the four Assistant Directors of Publicity, one Assistant news editor, and one Assistant Information Officer, for seven months, and one stenographer, and one typist for 12 months	...	...	...	...	660
				Total	6,879
				Grand Total	38,521

ITEM 11. Publicity of monthly leaflets for rural publicity.

Recurrent	...	Rs. 15,000	Non-recurrent	...	Rs. Nil.
Total	...	15,000	Ultimate annual recurrent	...	15,000

Remarks.—It has been decided that the Director of Publicity should publish a monthly leaflet in the regional languages giving a survey of Government's activities during the month for the information of the villagers. It is proposed to print one lakh copies of this leaflet—50,000 copies in Marathi, and 25,000 copies each in Gujarati and Kannad and for this an expenditure on service postage not exceeding Rs. 15,000 has been sanctioned during the year. It is necessary to continue this scheme during the next year, in the first instance, and hence the proposed provision.

25, GENERAL ADMINISTRATION—*contd.*

MINISTER IN CHARGE—HONOURABLE MR. M. B. DESAI.

ITEM 12. Making certain establishment in the Home Department (Special). Secretariat, permanent.

Recurrent	...	Rs.	Nil.	Non-recurrent	...	Rs.	Nil.
Total	...	...	Nil.	Ultimate annual recurrent	...	8,016	

Remarks.—At present there is only one permanent Branch in Home Department (Special), with one Superintendent, three Senior Assistants, two Junior Assistants, a Stenographer and a Typist. As the permanent staff of the Branch was not adequate to deal with the ever increasing volume of work, temporary appointments had to be created from time to time from 1929 onwards.

With the outbreak of the war, a temporary branch consisting of 1 Superintendent, 1 Senior Assistant, 2 Junior Assistants, 1 Lower Division Clerk, and 1 Typist had to be created in 1939, solely for war work. Thereafter, as the war work went on increasing, yet another temporary Branch had to be created in June 1942. With the cessation of hostilities, one of the two temporary Branches was abolished. The necessity for the continuance of the remaining temporary Branch was examined from time to time, and it has been found that there is no likelihood of any decrease in the work and that unless that Branch is put on a permanent footing it will be impossible for only one permanent Branch with one Superintendent to cope with the work. It is therefore proposed to make that Branch permanent with the following staff with effect from 1st April 1947. The average annual cost comes to Rs. 8,016 as shown below :—

C—Secretariat and Headquarters Establishments—K—Civil Secretariat—Home Department.

	Average annual cost.
	Rs.
(1) One Junior Superintendent on Rs. 275—20—375—25—425	4,596
(2) One Junior Assistant on Rs. 100—5—120—10—220	2,064
(3) One Typist on Rs. 50—3—95—5—160	1,080
and	
(4) One Peon on Rs. 23 per mensem	276
	8,016

MINISTER IN CHARGE—HONOURABLE MR. B. G. KHER.

ITEM 13. Strengthening of the Staff in the Political and Services Department.

Recurrent	...	Rs.	46,368	Non-recurrent	...	Rs.	Nil.
Total	...	...	46,368	Ultimate annual recurrent	...	...	Nil.

Remarks.—In view of the growing importance of labour problems, Government sanctioned for a period of one year a post of Deputy Secretary to Government in the Political and Services Department. Further additional staff consisting of one Assistant Secretary to Government and certain subordinate and inferior staff was also sanctioned for the same period to deal with work relating to labour and also matters pertaining to housing which subject was allotted to the Political and Services Department. It has been decided to continue the post of Deputy Secretary and to sanction the additional staff which will form the nucleus of the Labour and Housing Department which it is proposed to set up shortly, for one year in the first instance and provision will therefore be required during the year 1947-48 as shown below :—

C—Secretariat and Headquarters Establishment—K—Civil Secretariat—Political and Services Department.

<i>Pay of Officers—</i>		Rs.	Rs.
Assistant Secretary (Rs. 600—50—800)	...	7,200	
	Total	...	7,200
<i>Pay of Establishment—</i>			
1 Superintendent (Senior) Rs. 400—25—500	...	4,800	
1 Superintendent (Junior) Rs. 275—20—375—25—425	...	3,300	
3 Senior Assistants (including one Senior Assistant in charge of Registry) Rs. 180—10—200—15—260	...	6,480	
2 Junior Assistants Rs. 100—5—120—10—220	...	2,400	
1 Clerk for confidential and compiling work Rs. 50—3—95—5—160	...		
plus Rs. 20 per mensem special pay	...	840	
1 Office Accountant Rs. 50—3—95—5—160 plus Rs. 30 per mensem special pay	...	960	
5 Clerks Rs. 50—3—95—5—160	...	3,000	
2 Typists Rs. 50—3—95—5—160	...	1,200	
6 Inferior servants (1 Naik at Rs. 27 per mensem and 5 peons at Rs. 23 per mensem each)	...	1,704	
Temporary Additional Pay	...	2,040	
	Total	...	26,724
<i>Allowances, Honoraria, etc.—</i>			
Travelling Allowance	...	300	
Cost of living Allowance	...	5,832	
Dearness Allowance	...	6,312	
	Total	...	12,444
	Grand total	...	46,368

25. GENERAL ADMINISTRATION—contd.

MINISTER IN CHARGE—HONOURABLE MR. M. R. DESAI.

ITEM 14. Revival of Khandala Mahal in Satara District, as a permanent measure.

Recurrent	Rs. 5,824	Non-recurrent	Rs. 1,500
Total	7,324	Ultimate Annual Recurrent	10,004

Remarks.—As a measure of economy the Khandala Mahal of the Satara District comprising of 33 villages was abolished with effect from 1st May 1928. Out of these 33 villages, 12 were transferred to the adjoining Koregaon Taluka and the remaining 21 to Wai taluka. In 1940, the inhabitants of the 12 villages transferred to Koregaon taluka, having represented that they had to suffer much inconvenience and incur avoidable expenditure as they were required to go to Wai for Civil litigation, Khandala for Police matters and Koregaon for Revenue matters, Government transferred those 12 villages to Wai taluka. Thus since 1940 all the 33 villages constituting the ex-Khandala Mahal have been included in Wai Taluka. Necessity has now been felt to revive the ex-Khandala Mahal with all 33 villages. It is accordingly proposed to revive the Mahal with effect from 1st August 1947. The proposal involves the entertainment of an additional staff of one Mahalkari, one Treasury Head Karkun, 4 clerks and 5 peons. The cost of the proposal during the next year works out to about Rs. 7,324 as shown below :—

25 General Administration—

E-District Administration—

R-Sub-divisional Establishment—

	Cost.
<i>R (1) Pay of Officers (Voted).</i>	Rs.
1 Mahalkari in the grade of Rs. 150—5—200 (including provision for temporary increase in pay).	1,456
<i>R (2) Pay of Establishment (Voted)—</i>	
1 Treasury Head Karkun, Rs. 80—5/2—95	742
4 clerks on Rs. 25—5/2—55	1,120
<i>Inferior Establishment—</i>	
5 Peons on Rs. 14 each	490
Total	3,808
Allowances	2,016
Contingencies	1,500
Grand Total	7,324

ITEM 15. Continuance for three years from 1st March 1947 of the Establishment for administration of the Khoti Settlement (Amendment) Act, 1946.

Recurrent	Rs. 2,27,904	Non-recurrent	Rs. 20,000
Total	2,47,904	Ultimate annual recurrent	Nil.

Remarks.—The Khoti Settlement (Amendment) Act, 1946, has come into force in all villages in which the Khoti Settlement Act, 1880, is in force. One of the immediate effects of the Act is that the recovery of land revenue assessment will have to be made by Government from the privileged occupants and the Khots. The necessary revenue administration will be set up in all khoti other than khoti inam villages with effect from 1st December 1946 and the necessary staff has been sanctioned for the purpose in paragraph 3 of Government Resolution, No. 9504/39-XIII, dated 31st October 1946. The establishment is however sanctioned only up to 28th February 1947 and it is proposed to continue the establishment for a period of three years from 1st March 1947 in the first instance, the question of bringing it on a permanent footing being considered thereafter. The annual recurrent cost of the establishment amounts to Rs. 2,47,904 as shown below and the non-recurrent cost to Rs. 20,000 on the basis of approximately 1/10th of the recurrent cost.

25. GENERAL ADMINISTRATION—contd.

MINISTER IN CHARGE—HONOURABLE Mr. M. R. DESAI.

No. of Posts.	Detailed head of account.	Nature of posts and particulars of items.	Annual cost.
1	2	3	4
			Rs.
3	Pay of establishment ...	Additional Shirestedars to Prant Officer. Pay Rs. 80 per mensem each.	2,880
		Additional pay at Rs. 10 per mensem each ...	360
3	Do. ...	Additional Clerks to Prant Officers. Pay Rs. 30 per mensem each.	1,080
		Additional pay at Rs. 5 per mensem each ...	180
310	Do. ...	Talatis. Pay of 310 talatis at Rs. 20 per mensem each.	74,400
		Additional pay to 310 talatis at Rs. 5 per mensem each	18,600
32	Do. ...	Circle Inspectors. Pay of 32 Circle Inspectors at Rs. 40 per mensem each.	15,732
		Additional pay to 32 Circle Inspectors at Rs. 5 per mensem each.	1,920
32	Do. ...	Peons to Circle Inspectors. Pay of 32 peons at Rs. 14 per mensem each.	5,376
		Additional pay to 32 peons at Rs. 5 per mensem each ...	1,920
11	Do. ...	Clerks to Mamlatdars, Mahalkaris (except to Mamlatdars of Malwan and Vengurla). Pay at Rs. 30 per mensem.	3,960
		Additional pay at Rs. 5 per mensem each ...	660
Total—Pay of establishment			1,27,068
II.—			
3	Allowances and Honoraria.	Additional Shirestedars to Prant Officers. Dearness Allowance at Rs. 22 per mensem each.	792
3	Do. ...	Additional clerks to Prant Officers. Dearness allowance at Rs. 20 per mensem each.	720
310	Do. ...	Talatis. Dearness allowance at Rs. 20 per mensem each	74,400
32	Do. ...	Circle Inspectors. Dearness allowance at Rs. 22 per mensem each.	8,448
32	Do. ...	Peons to Circle Inspectors. Dearness allowance at Rs. 20 per mensem each.	7,680
11	Do. ...	Clerks to Mamlatdars and Mahalkaris (except the Mamlatdars of Malwan and Vengurla). Dearness allowance at Rs. 20 per mensem each ...	2,640
Total—Allowances, Honoraria, etc.			94,680
III.—			
310	Contingency	Talatis. Rs. 1-8-0 per mensem each ...	5,580
32	Do. ...	Circle Inspectors. Rs. 1-8-0 per mensem each ...	576
Total—Contingencies			6,156

25, GENERAL ADMINISTRATION—contd.

MINISTER IN CHARGE—HONOURABLE MR. B. G. KHER.

ITEM 16. Creation of certain temporary posts in the Political and Services Department.

Recurrent	...	Rs.	8,320	Non-recurrent	...	Rs.	<i>Nil.</i>
Total	...	...	8,320	Ultimate annual recurrent	..	<i>Nil.</i>	

Remarks.—Government have decided that—

(a) Reconstruction Department will cease to exist as such as soon as the planning work at present in hand is completed and the District Conferences are over.

(b) Various schemes forming part of the reconstruction plan will be taken over and executed by the departments concerned.

(c) Coordination of the work of the various departments and follow up work in respect of the reconstruction schemes will be undertaken in the Political and Services Department and a separate branch will be created for this purpose under the Chief Secretary.

It is therefore proposed to create, with reference to (c) the following staff in Political and Services Department with effect from 1st May 1947 to 28th February 1948 in the first instance.

*C—Secretariat and Headquarters Establishments—K-Civil Secretariat—Political and Services Department.**Pay of Establishment for 10 months.*

							Rs.
1 Junior Superintendent, 275—20—375—E.B. 400—425	...	...	...	...	...	...	2,750
1 Senior Assistant 180—10—200—15—260	...	...	...	...	...	...	1,780
1 Junior Assistant 100—5—120—10—220	...	...	...	...	...	...	980
1 Clerk 50—3—95	...	...	...	...	...	...	480
1 peon on Rs. 23	...	...	...	...	...	...	220
Interim relief	...	...	...	...	...	...	420
						Total ...	6,630

Allowances, Hon. etc., for 10 months.

Cost of living allowance at 17½ per cent.	...	...	...	...	...	...	480
Dearness allowance	...	...	...	...	...	...	1,170
House rent allowance	...	...	...	...	...	...	40
						Total ...	1,690
						Total ...	8,320

						Rs.
Grand Total—25, General Administration	{	Recurrent	...	3,41,937		
		Non-recurrent	...	21,500		
		Total	...	3,63,437		

37. ADMINISTRATION OF JUSTICE.

MINISTER-IN-CHARGE—HONOURABLE MR. M. R. DESAI.

ITEM 17.—Third Additional City Magistrate, Ahmedabad.

Recurrent	...	Rs. Nil	Non-recurrent	...	Rs. Nil
Total	...	Nil	Ultimate annual recurrent	...	7,554

Remarks.—In view of the considerable increase in the magisterial work in Ahmedabad City and the consequential increase in the number of pending cases in the Criminal Courts, Government sanctioned, in October 1940, the creation of a temporary appointment of a third Additional City Magistrate at Ahmedabad of the rank of a Deputy Collector up to the 28th February 1941 in the first instance and continued it further up to the 28th February 1947. The increase in the work was due to several causes e.g. (1) Increase in the population of the City, (2) Increase in commerce and industry, (3) Increase in crime and (4) Introduction of Prohibition. The permanent strength of a City Magistrate and two additional City Magistrates was found inadequate to cope with the increase in the work and a third Additional City Magistrate was, therefore, appointed. Both the District Magistrate, Ahmedabad, and the Commissioner, Northern Division, now consider that the time is now ripe for making the post permanent, as the reasons for the post remain to-day as cogent as on its first creation and there is not the remotest possibility of its becoming superfluous. The volume of magisterial work continues to be large and the population of Ahmedabad has since 1940 increased by about 3,00,000. Moreover, the post of a fourth Additional City Magistrate was created in November 1944 in order to cope with the increase in work. This however was not sufficient to meet the needs of the situation and proposals are at present under consideration for the creation of a fifth post of an Additional City Magistrate at Ahmedabad. The post of the fourth Additional City Magistrate has been continued till the 28th February 1947 and will without doubt be continued for a period of another year. Government has accepted the necessity for making the post of the third Additional City Magistrate at Ahmedabad permanent and it is therefore proposed to make the appointment permanent with effect from the 1st March 1947. The extra expenditure involved in making the appointment of the Additional City Magistrate and his establishment permanent will be as follows :—

	Rs.
1. Pay of Third Additional City Magistrate at Ahmedabad (of the rank of Deputy Collector) in the scale of Rs. 300—20—420—E.B.—20—480—E.B.—20—520. ...	6,240
2. 2 clerks in the scale of Rs. 25—5/2—55 ...	960
3. 1 peon on Rs. 17 per mensem ...	204
4. Contingencies ...	150
Total ...	7,554

ITEM 18. Additional Presidency Magistrates.

Recurrent	...	Rs. Nil	Non-recurrent	...	Rs. 72,650
Total	...	72,650	Ultimate Annual Recurrent	...	Nil

Remarks.—There are at present 17 posts of Presidency Magistrates functioning in Bombay City and Greater Bombay. Of these eight are permanent and nine temporary. The temporary appointments are due to expire with effect from the 1st March 1947. Six of these temporary appointments are being made permanent and a separate new item statement has been put up as regards them.

The three remaining temporary appointments in Bombay City were created with a view to cope with the general increase in the work of Presidency Magistrates. The quantum of work of these Courts is on a par with the rest of the permanent Courts in Bombay. They will be continued on a temporary basis for as long as they are necessary and will be continued for another year in the first instance.

The cost involved during the financial year 1947-48 in continuing these three posts temporarily will be Rs. 72,650 as detailed below :—

Three Additional Presidency Magistrates to be continued for one year from the 1st March 1947.

	Rs.	Rs.
1. Pay of Officers.—(850—50/5—950)—		
3 Presidency Magistrates at Rs. 850 per mensem (850 × 12 × 3) ...	30,600	30,600
2. Pay of Establishment.—(150—10/2—200)—		
1 Judicial clerk at Rs. 200 per mensem ...	2,400	
1 Judicial clerk at Rs. 160 ...	1,920	
1 Judicial clerk at Rs. 150 ...	1,800	
1 Interpreter at Rs. 170 ...	2,040	
1 Interpreter at Rs. 160 ...	1,920	
1 Interpreter at Rs. 150 ...	1,800	
Additional pay for above at Rs. 10 per mensem ...	720	

27. ADMINISTRATION OF JUSTICE—contd.

MINISTER-IN-CHARGE—HONOURABLE MR. M. R. DESAI.

<i>Pay of Establishment—(50—5/2—90)—</i>				Rs.	Ru.
7 Clerks at Rs. 55 per mensem ($55 \times 12 \times 7$)	...	...	...	4,620	
5 Clerks at Rs. 50 per mensem ($50 \times 12 \times 6$)	...	...	...	3,600	
Additional pay for above at Rs. 10 per mensem	...	...	...	1,560	
5 Peons at Rs. 23 per mensem ($23 \times 12 \times 5$)	...	...	...	1,380	
3 Hamals at Rs. 23 per mensem ($23 \times 12 \times 3$)	...	...	...	828	
3 Chaprasis at Rs. 30 per mensem ($30 \times 12 \times 3$)	...	...	...	1,080	
Additional pay for above at Rs. 5 per mensem	...	...	...	660	
					26,528
3. <i>Allowances, Honoraria, etc.—</i>					
War allowance for 3 Magistrates at Rs. $17\frac{1}{2}$ per cent. of their pay ($149 \times 12 \times 3$)	...	...	...	5,364	
Dearness allowance for 3 Judicial clerks and 3 Interpreters at Rs. $17\frac{1}{2}$ per cent. of their pay	...	...	...	2,220	
Dearness allowance for 13 clerks at Rs. 26 per mensem ($26 \times 12 \times 13$)	...	...	...	4,056	
Dearness allowance for 5 peons, 3 Hamals and 3 Chaprasis at Rs. 24 per mensem ($24 \times 12 \times 11$)	...	...	...	3,168	
House rent allowance as admissible under the rules in lieu of rent free quarters to 2 persons at Rs. 4 per mensem ($4 \times 12 \times 2$)	...	...	...	96	
					14,904
4. <i>Contingencies—</i>					
Three telephones at the residence of the three Presidency Magistrates at Rs. 270 per annum	...	...	...	810	810
				Total	72,642

ITEM 19. Additional Presidency Magistrates.

Recurrent	...	Rs. Nil.	Non-recurrent	...	Rs. Nil.
Total	...	Nil.	Ultimate Annual Recurrent	...	1,49,260

Remarks.—There are at present 17 posts of Presidency Magistrates functioning in Bombay City and Greater Bombay. Of these eight are permanent and nine temporary. The temporary appointments are due to expire with effect from the 1st March 1947.

With the introduction of the Greater Bombay Scheme in October 1945, three Additional Presidency Magistrates were appointed to replace (1) the City Magistrate at Bandra, (2) the Resident Magistrate at Bandra, (3) the Resident Magistrate at Kurla and (4) the Resident Magistrate at Kurla-Andheri. The Courts of these Additional Presidency Magistrates are located at Bandra, Andheri and Kurla.

It was also found necessary to create six other appointments of Additional Presidency Magistrates in Bombay City between 1938 and 1944 with a view to cope with the general increase in the work of Presidency Magistrates.

The quantum of work of these Courts is on a par with the rest of the permanent Courts in Bombay. It is, therefore, now proposed to make permanent the three Courts in the extended area and three of those in Bombay City proper by absorbing them in the permanent group of Courts. The extension of the Bombay City limits may now be considered as permanent and there appears to be no reason for continuing all these Courts on a temporary basis indefinitely. The remaining three Courts out of the total of nine temporary Additional Courts will be continued on a temporary basis for as long as they are necessary. A separate new item statement has been put up as regards their continuance on a temporary basis.

The cost involved during the financial year 1947-48 in making the above six posts permanent will be Rs. 1,49,260 as detailed below :—

*Three Additional Presidency Magistrates' Courts located at Bandra, Andheri and Kurla.*1. *Pay of Officers—(850—50/5—950)—*

	Rs.	Rs.
3 Presidency Magistrates at Rs. 850 each ($3 \times 12 \times 850$)	30,600	30,600

27. ADMINISTRATION OF JUSTICE—contd.

MINISTER-IN-CHARGE—HONOURABLE MR. M. R. DESAI.

						Rs.	Rs.
2. Pay of Establishment—							
3	Judicial Clerks (150—10/2—200)						
	(3×12×150)	...	...	...	...	5,400	
3	Interpreters (150—10/2—200)						
	(3×12×150)	...	...	...	...	5,400	
13	Clerks (50—5/2—90—140)						
	(2×12×60)	...	...	...	...	1,440	
	(3×12×55)	...	...	...	...	1,980	
	(8×12×50)	...	...	...	...	4,800	
Special pay for 3 clerks for doing duty as Cashiers at the three Courts at Rs. 30 each per mensem (3×12×30)						1,080	
Additional pay for 19 clerks at Rs. 10 per mensem (vide Government Resolution, Finance Department, No. 6261/33, dated the 16th September 1946) (19×12×10)						2,280	
6	Peons at Rs. 23 each (6×12×23)	...	...	...	...	1,656	
3	Hamals at Rs. 23 each (3×12×23)	...	...	...	...	828	
3	Chaprasis at Rs. 30 each (3×12×30)	...	...	...	...	1,080	
Additional pay for above at Rs. 5 each (12×5×12)						720	
							26,664
3. Allowances, Honoraria, etc.—							
1. War allowance—							
3	Gazetted Officers (12×3×149)	...	...	...	...	5,364	
2. Dearness allowance :—							
Superior Establishment—							
	(6×28×12)	...	...	...	...	2,016	
	(13×26×12)	...	...	...	...	4,056	
Inferior Establishment—							
	(12×12×24)	...	...	...	...	3,456	
3. Conveyance allowance :—							
	Railway Season tickets to peons	...	...	...	...	152	
							15,044
4. Contingencies—							
1. Telephone charges—							
3	Office telephones at Bandra, Andheri and Kurla Courts at Rs. 420 each	...	...	...	...	1,260	
3	Residential telephones for the three Magistrates at Rs. 270 each	...	...	...	...	810	
2. Lighting charges						600	
3. Conveyance and other charges						500	
4. Stationery and other petty supplies						400	
5. Rent of Buildings—							
	Bandra Court at Rs. 140 per mensem	...	...	...	...	1,680	
	Andheri Court at Rs. 200 per mensem	...	...	...	...	2,400	
	Kurla Court at Rs. 120 per mensem	...	...	...	...	1,440	
	Juvenile Court at Bandra at Rs. 140	...	...	...	...	480	

27, ADMINISTRATION OF JUSTICE—concl.

MINISTER IN CHARGE—HONOURABLE MR. M. R. DESAI.

6. Pay of Inferior Servants—

	Rs.	Rs.
3 Halalkhores at Bandra, Andheri and Kurla at Rs. 25-8 each	954	
7. Dearness Allowance to above at Rs. 24	864	
8. Other supplies and services—		
Diet and Road money to witnesses	800	
		12,188

Total ... 84,493

Three Additional Presidency Magistrates Courts in Bombay.

1. Pay of Officers (850—50/5—950)—

3 Presidency Magistrates at Rs. 850 per mensem ($850 \times 12 \times 3$)	30,600
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2. Pay of establishment (150—10/2—200)—

1 Interpreter at Rs. 190 per mensem (190×12)	2,280
2 Interpreters at Rs. 170 per mensem ($170 \times 12 \times 2$)	4,080
1 Judicial clerk at Rs. 180 per mensem (180×12)	2,160
1 Judicial clerk at Rs. 170 per mensem (170×12)	2,040
1 Judicial clerk at Rs. 160 per mensem (160×12)	1,920
Additional pay for above at Rs. 10 ($10 \times 12 \times 6$)	720
2 Clerks at Rs. 60 (50—5/2—140) per mensem ($60 \times 12 \times 2$)	1,440
1 Clerk at Rs. 55 per mensem (55×12)	660
3 Clerks at Rs. 50 per mensem ($50 \times 12 \times 3$)	1,800
Additional pay for above at Rs. 10 per mensem	720
3 Peons at Rs. 23 per mensem ($23 \times 12 \times 3$)	828
3 Hamals at Rs. 23 per mensem ($23 \times 12 \times 3$)	828
3 Chaprasi at Rs. 30 per mensem ($30 \times 12 \times 3$)	1,080
Additional pay for above at Rs. 5 per mensem	540
	31,096

3. Allowances, Honorary, etc.—

1. War allowance for 3 Magistrates at Rs. $17\frac{1}{2}$ per cent. of their pay ($149 \times 12 \times 3$)	5,364
2. Dearness allowance for 3 Judicial clerks and 3 Interpreters at $17\frac{1}{2}$ per cent. of their pay.	2,328
Dearness allowance for 6 clerks at Rs. 26 per mensem ($26 \times 12 \times 6$)	1,872
Dearness allowance for 3 peons and 3 Hamals and 3 Chaprasi at Rs. 24 per mensem ($24 \times 12 \times 9$).	2,592
3. House rent allowance as admissible under the rules, in lieu of rent free quarters to two persons at Rs. 4 per mensem ($4 \times 12 \times 2$)	96
	12,282

4. Contingencies—

3 Telephones at the residence of the 3 Magistrates at Rs. 270 per annum (270×3).	810	810
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64,758

Grant Total—27, Administration of Justice	Recurrent	...	...
	Non-recurrent	...	72,650
	Total	...	72,650

23, JAILS AND CONVICT SETTLEMENTS.

MINISTER IN CHARGE—HONOURABLE MR. M. R. DESAI.

ITEM 20. Making the 300 additional posts of jail guards permanent.

Recurrent	...	Rs.	Nd.	Non-recurrent	...	Rs.	Nd.
Total	...	Rs.	Nd.	Ultimate annual recurrent	...	Rs.	Nd.

90,468

Remarks.—The strength of the unarmed guarding staff of the various prisons of the Jail Department has been inadequate for a number of years. There was no provision of leave and deputation reserves and the hours of duty were extremely long and arduous. The staff had to work for not less than twelve hours a day and hardly got any time for domestic duties or recreation. It had practically no holidays and was cut off more or less from the outside world owing to the prisons being generally situated miles away from the cities. In 1941, Inspector General of Prisons, Province of Bombay, suggested that, in order to improve the conditions of the staff adequate reserves and reliefs should be provided and the guarding strength considerably increased. The consideration of the question of providing reserves and reliefs was postponed for the duration of the war. During that period, however, there was a great increase in the jail population and, in order to meet the needs of the permanent and of the temporary jails which were then started, a number of temporary additional jail guards came to be entertained. In 1944 the Inspector General of Prisons again submitted proposals for increase in the strength of the guarding staff and suggested that it may be temporary for a time and be made permanent after the war. There being already a number of temporary guards it was decided that some 300 from among this temporary number should not be discontinued on the expiry of their periods of service but should be continued for some time.

The present permanent strength of the unarmed jail guarding staff is 530. The guards work in two shifts and their duty hours are not less than twelve a day. The Inspector General of Prisons proposes to have three shifts and to reduce the duty period as far as possible to eight hours a day. For this purpose, about 265 additional guards will be required. It is also intended to provide for a leave reserve of ten per cent. of the staff. These two objects of having a third shift and a leave reserve require not less than 300 men in addition to the existing strength of 530 guards. Government has accepted in principle that eight hours a day is a reasonable day's work for jail guards and the Inspector General of Prisons has been requested to give effect to it as far as possible having regard to the conditions of the jails from time to time. In view of this, it has sanctioned the continuance of the 300 posts, referred to in paragraph 1 above, up to the 31st March 1947. As these 300 temporary posts will be required on a permanent basis, it is now proposed to make them permanent with effect from the 1st April 1947.

Of the above additional jail guards, 199 are now working at the Central Jails, 84 at the District and Presidency Jails and 17 at the Dharwar Borstal School. These jail guards are of the following categories—Jamatdars, Quarter Master Havildars, Havildars, Lance Havildars and Sepoys and their scales of pay range from Rs. 21 to Rs. 40—1—45. The details of the annual recurring expenditure are as below :—

Pay of Establishment—

	Rs.
Pay (300 jail guards)	73,316
Temporary increase in pay	10,788
Interim relief	18,000

Allowances and Honoraria—

House rent allowance	3,732
Local compensatory allowance	8,604
Dearness allowance	79,680
Total	2,00,120

Grant Total—23, Jails and Convict Settlements	Recurrent	...	Nd.
	Non-recurrent	...	Nd.
	Total	...	Nd.

29, POLICE.

MINISTER IN CHARGE—HONOURABLE MR. M. R. DESAI.

ITEM 21. Additional Staff for the Sewri Police Station, Bombay, on a permanent basis.

Recurrent	...	Rs. 1,60,848	Non-recurrent	...	Rs. 2,817
Total	...	1,63,660	Ultimate annual recurrent	...	1,73,085

Remarks.—The Sewri area in Bombay City was, formerly, for purposes of police administration, within the jurisdiction of the Kalachowki Police Station on the north and of the Byulla Police Station on the south. In August 1943, the Commissioner of Police, Bombay, represented to Government that within recent years there had been a considerable industrial development at Sewri which was quite undeveloped before. This industrial development had resulted in a corresponding large increase of working population. Besides, the means of approach to the area were restricted, thus preventing police assistance being quickly and easily obtainable from either the Kalachowki or Byulla Police Stations during emergencies. For the above reasons, the Commissioner of Police advanced that it was necessary to have a new separate Police Station for Sewri, covering an area three miles long and three quarters of a mile wide situated to the East of the Bombay Port Trust Railway. As the war had just then led to a still further development, with new factories and large quantities of war material being stationed at Sewri, Government accepted the necessity for a new Police Station in the area and the opening of the new Sewri Police Station with a strength of 1 Inspector, 1 Deputy Inspector, 6 Sub-Inspectors, 1 Jamadar, 20 Head Constables (including 3 writer Head Constables) and 116 Constables, was sanctioned as a temporary measure for the duration of war and six months thereafter. The Police staff was to be provided by the Commissioner of Police from the existing Divisional strength of the Bombay City Police which had been increased by various temporary additions during the period of war. In December 1945 the Commissioner of Police stated that the Sewri Police Station was working well and as the peculiar circumstances which led to its establishment still prevailed, he recommended its continuance up to the 28th February 1947, which was accepted by Government.

As the Sewri Police Station has been found to fulfil very adequately the purposes for which it was originally opened and the Commissioner of Police considers that, in view of the experience gained since its inauguration, it is essential to retain it permanently, Government has decided to retain the Sewri Police Station as a permanent measure from the 1st March 1947.

The staff required for this Police Station has so far been found from the various additional police sanctioned temporarily for additional duties in connection with the war. In a general reorganisation of the Bombay City Police Force sanctioned in March 1945, however, Government directed that the various additional police sanctioned temporarily during the war should be made permanent and attached to the different 18 Police Stations in the City. In this matter the Commissioner of Police has observed as follows:—"The present staff of Sewri Police Station has been borrowed from these 18 Police Stations, withdrawing it from their legitimate duties and it would be impracticable to spare them for an indefinite period without detriment to the work of each Police Station; the work at every Police Station having enormously increased due to the present labour troubles and other exigencies". Accordingly the Commissioner of Police has requested Government to sanction the entrenchment of new staff required for Sewri Police Station from the 1st March 1947, as a permanent measure. Government has acceded to the request and the following provision for the staff in reference, comprising of 1 Inspector, 1 Deputy Inspector, 6 Sub-Inspectors, 1 Jamadar, 20 Head Constables (including 3 writer Head Constables) and 116 Constables is required to be made in the budget of 1947-48.

29, Police—Presidency Police—City Police.

	Cost per mensem.
Pay of Officers—	Rs. a. p.
1 Inspector in the scale of Rs. 370—12—800	370 0 0
<i>Pay of Establishment—</i>	
1 Deputy Inspector at Rs. 325 per mensem fixed	325 0 0
6 Sub-Inspectors in the scale of Rs. 170—5—245	1,020 0 0
1 Jamadar in the scale of Rs. 75—3—90	75 0 0
20 Head Constables in the scale of Rs. 50—1—65	1,000 0 0
116 Constables in the scale of Rs. 40— $\frac{1}{2}$ —45—1/3—46	4,640 0 0
	7,060 0 0
<i>Allowances, Honoraria, etc., Travelling Allowance—Fixed—</i>	
1 Inspector at Rs. 30 per mensem	30 0 0
1 Deputy Inspector at Rs. 25 per mensem	25 0 0
6 Sub-Inspectors at Rs. 20 per mensem each	120 0 0
	175 0 0

29, POLICE—contd.

MINISTER IN CHARGE—HONOURABLE MR. M. R. DESAI.

	Cost per mensem.
	Rs. a. p.
<i>Clothing Allowance—</i>	
1 Inspector at Rs. 12-8-0 per mensem	12 8 0
1 Deputy Inspector at Rs. 12-8-0 per mensem	12 8 0
6 Sub-Inspectors at Rs. 12-8-0 per mensem each	75 0 0
	100 0 0
<i>Cost of living Allowance—</i>	
1 Inspector and 1 Deputy Inspector at Rs. 17½ per cent. of pay per mensem each	122 0 0
<i>Dearness Allowance—</i>	
6 Sub-Inspectors at Rs. 17½ per cent. of pay per mensem each	179 0 0
1 Jamadar, 20 Head Constables and 116 Constables at Rs. 26 per mensem each	3,562 0 0
	3,741 0 0
<i>House Rent Allowance—</i>	
1 Jamadar at Rs. 12 per mensem	12 0 0
20 Head Constables at Rs. 10 per mensem each	200 0 0
116 Constables at Rs. 7 per mensem each	812 0 0
	1,024 0 0
Writers duty allowance to 3 Head Constables at Rs. 10 per mensem each	30 0 0
<i>Contingencies.</i>	
<i>House Rent—</i>	
1 Inspector at Rs. 120 per mensem	120 0 0
1 Deputy Inspector at Rs. 90 per mensem	90 0 0
6 Sub-Inspectors at Rs. 60 per mensem each	360 0 0
	570 0 0
<i>Clothing Charges—</i>	
1 Jamadar at Rs. 1-14-8 per mensem	1 14 8
20 Head Constables and 166 Constables at Rs. 1-8-8 per mensem each...	209 10 8
	211 9 4
	13,403 9 4
	× 12
Total	1,60,843 0 0
<i>Non-Recurrent—</i>	
Cost of belt and batons at Rs. 3-1-0 to each of 136 policemen	416 6 0
Cost of outfit at Rs. 300 to each of 8 Officers	2,400 0 0
Total	2,816 6 0
Grand Total	1,63,659 6 0
	or
	1,63,660

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ITEM 22. Continuance of the reorganised Crime Branch, Criminal Investigation Department, Bombay.

Recurrent	...	Rs.	Nā.	Non-recurrent	...	Rs.	Nā.
Total	...	"	Nā.	Ultimate annual recurrent	...	"	55,990

Remarks.—In November 1943, the Commissioner of Police, Bombay, pointed out that comparative figures of serious and Indian Penal Code crime in Bombay City showed an abnormal increase over those of the year 1939 and this increase was particularly marked in the first ten months of 1943. Crimes against person such as murder, culpable homicide, etc. had increased by over 100 per cent., whilst crimes against property had increased, on the average, by 200 per cent. The reasons for this increase he ascribed to the situation arising out of the war, scarcity conditions, increase in population, and the influx of criminals into the City from other parts of India. Due to this increase, the work of the Crime Branch of the Bombay City had more than doubled since the year 1939 and the existing staff was found to be inadequate to deal with the situation. The Commissioner of Police accordingly represented the urgency of reorganising the Crime Branch by strengthening its various subordinate branches such as the Detection of Crime Branch (dealing with serious crime) the General Branch (specialising in investigation of crime of forgery, breach of trust, bribery, cheating), the Prevention of Crime Branch (responsible for dealing with deportations, extortions of undesirables and other preventive action) the Crime Record Branch, the Vigilance Branch (dealing with unlicensed prostitution and related matters) the Modus Operandi Bureau and the Crime Political Branch to meet the increase in the respective work with which each of these Branches is concerned. The total additional personnel required by the Commissioner of Police for the reorganisation, was 1 Inspector, 1 Deputy Inspector, 5 Sub-Inspectors, 4 Head Constables writers, 4 Head Constables, 14 Constables and 4 Clerks (including one stenographer). Government sanctioned the reorganisation of the Crime Branch as proposed by the Commissioner of Police, temporarily, for one year in the first instance, and extended this period of sanction from time to time. The personnel required was originally met by (a) the conversion of an existing post of Deputy Inspector of Police in the Prevention of Crime Branch into that of an Inspector and the creation of the posts of one Deputy Inspector and 4 clerks (including one stenographer) and (b) absorption of certain staff from the then existing Divisional strength of the Bombay City Police Force and of the staff which then formed the temporary sabotage Branch comprising, in all, 5 Sub-Inspectors, 4 Head Constable-writers, 4 Head Constables and 14 Constables.

At the end of the war, the Commissioner of Police represented that it was necessary to continue as a permanent measure the reorganisation of the Crime Branch detailed above. In this behalf he advanced that not only had crime figures not decreased, but had shown a steady rise since the year 1943 and there was no hope of much improvement in the future. As stated by the Commissioner of Police "serious crimes such as murder, dacoity, etc. have maintained a rising incidence in common with items under other heads and it may be stressed that the amount of additional work involved in Police investigation of serious crimes is far greater in proportion than even the increase in figures could possibly convey".

In these circumstances, Government accepted the necessity for continuing the reorganisation on a permanent basis.

As to the personnel involved, however, the Commissioner of Police pointed out that it was no longer possible for him to provide all the officers and men shown at (b) above from the Divisional strength owing to the retrenchment of a large temporary staff in the Bombay City Police Force and, accordingly, the enlistment of this number of officers and men, viz. 5 Sub-Inspectors, 4 Head Constable-writers, 4 Head Constables and 14 Constables for the Criminal Branch I was sanctioned in November 1946.

Government having accepted the necessity for continuing on a permanent basis the reorganisation of the Crime Branch I, it has been decided to sanction the continuance on a permanent basis from the 1st March 1947 of the total personnel involved viz.—1 Inspector, 1 Deputy Inspector, 5 Sub-Inspectors, 8 Head Constables (including 4 Head Constable-writers), 14 Constables and 4 Clerks (including 1 stenographer).

The average annual cost amounts to Rs. 49,217 as shown below:—

29, Police—Criminal Investigation Department (Bombay).

				Average cost per mensem
				Rs. a. p.
<i>Pay of Officers—</i>				
1 Inspector in the scale of Rs. 370—13—500	...	...	...	425 0 0
			Total	425 0 0
<i>Pay of Establishment—</i>				
1 Deputy Inspector at Rs. 325 per mensem fixed	...	...	...	325 0 0
5 Sub-Inspectors in the scale of Rs. 170—3—245	...	...	...	1,060 0 0
8 Head Constables in the scale of Rs. 50—1—65	...	...	...	464 0 0
14 Constables in the scale of Rs. 40— $\frac{1}{2}$ —43— $\frac{1}{2}$ —46	...	...	...	602 0 0
4 Clerks in the scale of Rs. 50—5/2—90	...	...	...	292 0 0
			Total	2,743 0 0

29, POLICE—contd.

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						Average cost per mensem.
<i>Special Pay—</i>						Rs. a. p.
1	Inspector at Rs. 50 per mensem	...	...	...	...	50 0 0
1	Deputy Inspector at Rs. 40 per mensem	...	...	...	...	40 0 0
5	Sub-Inspectors at Rs. 30 per mensem each	...	...	...	...	150 0 0
8	Head Constables at Rs. 7 per mensem each	...	...	...	...	56 0 0
13	Constables at Rs. 3 per mensem each	...	...	...	...	39 0 0
Total						335 0 0
<i>Allowances, Honoraria, etc., Travelling Allowance Fixed—</i>						
1	Inspector at Rs. 76 per mensem	...	...	...	...	76 0 0
1	Deputy Inspector at Rs. 33 per mensem	...	...	...	...	33 0 0
5	Sub-Inspectors at Rs. 33 per mensem each	...	...	...	...	165 0 0
Total						274 0 0
<i>Clothing Allowance—</i>						
1	Inspector, 1 Deputy Inspector, 5 Sub-Inspectors at Rs. 12-8-0 each	...	...	...	...	87 0 0
<i>House Rent Allowance—</i>						
8	Head Constables at Rs. 10 per mensem each	...	...	...	...	80 0 0
14	Constables at Rs. 7 per mensem each	...	...	...	...	98 0 0
Total						178 0 0
<i>Writers' Allowance to 4 Head Constables at Rs. 10 per mensem each</i>						40 0 0
<i>Stenographer's allowance to 1 clerk at Rs. 40 per mensem</i>						40 0 0
<i>Contingencies and House rent—</i>						
1	Inspector at Rs. 120 per mensem	...	...	...	...	120 0 0
1	Deputy Inspector at Rs. 90 per mensem	...	...	...	...	90 0 0
5	Sub-Inspectors at Rs. 60 per mensem each	...	...	...	...	300 0 0
Total						510 0 0
<i>Clothing charges—</i>						
8	Head Constables and 14 Constables at Rs. 1-8-8 per mensem each	...	...	...	...	35 14 6
Total						4,665 14 0
						× 12
						55,990 8 0
or Rs.						55,990 0 0

29, POLICE—contd.

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ITEM 23. Continuance of constable orderlies for the Anti-Corruption Branch.

Recurrent	Rs.	26,466	Non-recurrent	Rs.	Nil.
Total		26,466	Ultimate annual recurrent.		Nil.

Remarks.—The number of Sub-Inspectors attached to the Anti-Corruption Branch (Mofussil) has been increased in order that each department may have one Police Sub-Inspector. It has been decided to provide two constable orderlies to each of the 19 Police Sub-Inspectors attached to the Anti-Corruption Units in the Districts. As it was not possible to obtain 38 constables from the sanctioned strength, it was found necessary to create these posts. As it is proposed to continue the other staff sanctioned for the Anti-Corruption Branch, during the financial year 1947-48, it will be necessary to continue these posts also during that period in the first instance. The provision required will be as follows:—

29, Police—G—Criminal Investigation Departments (Mofussil).

Pay of Establishment.		Cost per mensem.	
		Rs.	a. p.
38 Constables on Rs. 30 per mensem each.	...	1,140	0 0
<i>Allowances, Honoraria, etc.—</i>			
House rent allowance at Rs. 5 per mensem (roughly) to the 38 constables	...	190	0 0
Clothing charges at Re. 1-4-0 per mensem to the men	...	47	8 0
Compensatory allowance at Rs. 7 per mensem for two constables	...	14	0 0
Compensatory allowance at Rs. 3 per mensem for six constables	...	18	0 0
Compensatory allowance at Rs. 2 per mensem for six constables	...	12	0 0
Dearness allowance at Rs. 24 per mensem for six constables	...	144	0 0
Dearness allowance at Rs. 20 per mensem for 32 constables	...	640	0 0
		1,065	8 0
Total	...	2,205	8 0
			× 12
		26,466	0 0

ITEM 24. Retention of the staff of one Sub-Inspector, six Head Constables and six Constables in the Special Branch I of the Criminal Investigation Department, Bombay City.

Recurrent	Rs.	Nil.	Non-recurrent	Rs.	Nil.
Total		Nil.	Ultimate annual recurrent.		13,512

Remarks.—With the inauguration of the Greater Bombay Scheme, certain of the areas which were formerly suburbs of Bombay were brought within the jurisdiction of the Bombay City Police. This increase in jurisdiction entailed *inter alia* the necessity of a corresponding increase in the staff of Special Branch I of the Bombay City Criminal Investigation Department. The Commissioner of Police estimated his requirements of additional Criminal Investigation Department staff at 2 Sub-Inspectors, 8 Head Constables and 10 Constables. To meet these requirements he was allowed to take over the Criminal Investigation Department staff of the Bombay Suburban District, which was available for transfer comprising 1 Sub-Inspector, 2 Head Constables and 2 Constables who were permanent and 1 Sub-Inspector, 6 Head Constables and 6 Constables who were temporary and in addition to this the enlistment of 2 Constables was sanctioned. The Commissioner of Police has since represented that it is essential to retain the temporary posts of 1 Sub-Inspector, 6 Head Constables and 6 Constables, mentioned above permanently. As it is necessary to have an adequate Criminal Investigation Department Intelligence staff for the large areas, which have been added to Bombay City under the Greater Bombay Scheme and to keep the standard of Intelligence work in those areas on the same level with the well established standard of such work obtaining in the City proper, Government has accepted the necessity of making the temporary posts of 1 Sub-Inspector, 6 Head Constables, the 6 Constables in the Special Branch I of the Criminal Investigation Department, Bombay City permanent from 1st March 1947.

29, POLICE—contd.

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The annual average cost of the staff in question comes to Rs. 13,512 as shown below—

29, Police—Criminal Investigation Department (Bombay).

Pay of Establishment—	Average cost per mensem.		
	Rs.	a.	p.
1 Sub-Inspector in the scale of Rs. 170—5—245	...	...	...
5 Head Constables in the scale of Rs. 50—1—65	...	...	...
6 Constables in the scale of Rs. 40—1—43—1—46	...	...	...
	810	0	0
<i>Special Pay—</i>			
1 Sub-Inspector at Rs. 30 per mensem	...	...	...
6 Head Constables at Rs. 7 per mensem	...	...	...
6 Constables at Rs. 3 per mensem each	...	...	...
	50	0	0
<i>Allowances, Honoraria, etc., Travelling Allowance—Fixed—</i>			
1 Sub-Inspector at Rs. 33 per mensem	...	...	...
	33	0	0
<i>Clothing Allowance—</i>			
1 Sub-Inspector at Rs. 12-8-0 per mensem	...	...	...
	12	8	0
<i>House Rent Allowance—</i>			
6 Head Constables at Rs. 10 per mensem	...	...	...
6 Constables at Rs. 7 per mensem each	...	...	...
	102	0	0
<i>Contingencies—House Rent—</i>			
1 Sub-Inspector at Rs. 60 per mensem	...	...	...
	60	0	0
<i>Clothing Charges—</i>			
6 Head Constables and 6 Constables at Rs. 1-8-8 per mensem each	...	...	...
	18	8	0
Total	1,126	0	0
		×	13
	13,512	0	0

ITEM 25. Increase in the supervisory staff of the Greater Bombay Armed Police Force, and the permanent retention of the Tear Smoke Squads.

Recurrent	...	...	Rs. Nil	Non-recurrent	...	Rs. Nil
Total	...	...	Rs. Nil	Ultimate annual recurrent	...	95,000

Remarks.—As part of its policy of providing an adequate and efficient police force to meet the requirements of the post-war period in Bombay, Government sanctioned a considerable increase in the number of armed constabulary of the Greater Bombay Police Force, soon after the end of the war. As a result of this increase in the permanent armed strength, the Commissioner of Police represented the necessity of a corresponding increase in the permanent strength of officers to supervise the permanent increase in the armed strength. The total strength to be required for the increased armed force was 1 Superintendent, 2 Inspectors, 2 Deputy Inspectors, 7 Subedars, 15 Sub-Inspectors and 14 Jamadars. Against this, the Commissioner of Police had already a permanent staff of officers of 1 Superintendent, 3 Subedars, 6 Sub-Inspectors and 14 Jamadars. Accordingly, the net additional permanent staff required was 2 Inspectors, 2 Deputy Inspectors, 4 Subedars and 9 Sub-Inspectors. This staff has been so far provided by continuing, on a temporary basis, an equal number of officers who were sanctioned during the war for various war duties. It is now proposed to sanction this staff permanently from the 1st March 1947.

Among the above 9 Sub-Inspectors, who are required to be continued permanently, are included 2 Sub-Inspectors of the Tear Smoke Squads of the Greater Bombay Police Force. The other personnel of these squads is comprised of 4 Head Constables and 36 Police Constables. The advantages of Tear Smoke as a police weapon in times of disturbance has already been well illustrated. In a City like Bombay, where some sort or other of mass disturbance always threatens, it is found essential to have police squads equipped with and trained in the use of Tear Smoke.

29. POLICE—contd.

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Accordingly, it is proposed to sanction the retention of the Tear Smoke Squads of the Greater Bombay Police Force, as a permanent measure from the 1st March 1947 also. The average annual cost comes to Rs. 98,066 as shown below:—

29. Police—Presidency Police—City Police.

	Average cost per mensem.
<i>Pay of Officers—</i>	Rs. a. p.
2 Inspectors in the scale of Rs. 370—13—500	850 0 0
<i>Pay of Establishments—</i>	
2 Deputy Inspectors at Rs. 325 per mensem each fixed pay	650 0 0
4 Subedars in the scale of Rs. 170—5—245	848 0 0
9 Sub-Inspectors in the scale of Rs. 170—5—245	1,908 0 0
4 Head Constables in the scale of Rs. 50—1—65	232 0 0
36 Constables in the scale of Rs. 40—1/2—43—1/3—46	1,548 0 0
	5,186 0 0
<i>Allowances, Honoraria, etc., travelling allowances—Fixed—</i>	
2 Inspectors at Rs. 30 per mensem each	60 0 0
2 Deputy Inspectors at Rs. 25 per mensem each	50 0 0
4 Subedars at Rs. 20 per mensem each	80 0 0
9 Sub-Inspectors at Rs. 20 per mensem	180 0 0
	370 0 0
<i>Clothing allowance—</i>	
2 Inspectors, 2 Deputy Inspectors, 4 Subedars and 9 Sub-Inspectors at Rs. 12-8-0 per mensem each	212 8 0
<i>House Rent Allowance—</i>	
4 Head Constables at Rs. 10 per mensem each	40 0 0
36 Constables at Rs. 7 per mensem each	252 0 0
	292 0 0
<i>Contingencies—House Rent—</i>	
2 Inspectors at Rs. 120 per mensem each	240 0 0
2 Deputy Inspectors at Rs. 90 per mensem each	180 0 0
4 Subedars and 9 Sub-Inspectors at Rs. 60 per mensem each	780 0 0
	1,200 0 0
<i>Clothing Charges—</i>	
4 Head Constables and 36 Constables at Rs. 1-8-8 per mensem each	61 10 8
Total	8,172 2 8
	× 12
Grand Total	98,066 0 0

ITEM 26. Appointments of seven additional Headquarters Sub-Inspectors in certain Districts.

Recurrent	Rs. Nil.	Non-recurrent	Rs. Nil.
Total	Nil.	Ultimate annual recurrent	17,126

Remarks.—Each District Police Headquarters in this Province is provided with a Headquarters Sub-Inspector of Police in charge of the Armed Police Reserve, arms, etc., and, in addition, there is a Headquarters Inspector of Police at each of the Headquarters of Ahmedabad, East Khandesh, Poona, Satara and Sholapur Districts where a large Armed Police Force is stationed. For dealing with serious disturbances in those Cities, provision has been made for the despatch, at very short notice, of 12 Sub-Inspectors with Armed Police contingents to Bombay, Ahmedabad and Sholapur: six to Bombay, three to Ahmedabad and three to Sholapur. The five Districts having Headquarters Inspectors can, without much difficulty, spare five Headquarters Sub-Inspectors on such occasions. This is not

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however the case with the other Districts having only one Headquarters Sub-Inspector each, and it would be most unfavourable if Headquarters Sub-Inspectors had to be withdrawn from such Districts, leaving the Headquarters without a Sub-Inspector for indefinite periods.

In the circumstances set out above, the Inspector General of Police represented to Government that it is essential to sanction as a permanent measure the seven additional appointments of Sub-Inspectors who, he suggested, should be posted as Headquarters Sub-Inspectors in the seven Districts of Surat, West Khandesh, Nasik, Ahmednagar, Belgaum, Bijapur and Dharwar on the basis of the comparative strength of the Armed Police stationed there. As Headquarters Sub-Inspectors these officers will be highly trained in Riot Drill and as such particularly suitable to command the contingents of the Armed Reserve detailed for duty in the cities affected by riots, strikes and other serious disturbances. When not detailed for emergencies, they will have plenty of work to do at the Headquarters itself.

Government has accepted the necessity for the additional appointments of seven Sub-Inspectors proposed by the Inspector General of Police and has decided that these seven appointments, which have been sanctioned temporarily in November 1946 for the period up to the end of February 1947 in the first instance, should be continued for one year up to the end of February 1948 in the first instance.

The average annual cost for the purpose is Rs. 17,126 as shown below :—

29, Police—C—District Executive Force.

	Cost per mensem.		
	Rs.	s.	p.
<i>Pay of Establishment—</i>			
7 Sub-Inspectors in the scale of Rs. 120—5—190—200—210 ...	1,190	0	0
<i>Allowances, Honoraria, etc.—</i>			
<i>Conveyance allowance—</i>			
6 Sub-Inspectors at Rs. 12 per mensem each ...	72	0	0
<i>Clothing allowance to 7 Sub-Inspectors at Rs. 4—2—8 per mensem each ...</i>	29	2	8
<i>House Rent Allowance to 7 Sub-Inspectors per mensem ...</i>	126	0	0
Total ...	1,427	2	8
	× 12		
Grand Total—Annual Cost ...	17,126	0	0

ITEM 27. Making the temporary appointments of fifteen constable-drivers in the Bombay City Police Force permanent.

Recurrent	Rs.	Nd.	Non-recurrent	Rs.	Nd.
Total	...	...	Ultimate annual recurrent	14,738	...

Remarks.—In view of the accepted principle of having three constable drivers for every two motor vehicles possessed by the Bombay City Police Force, the Commissioner of Police required 123 drivers for his 82 vehicles. He had 78 drivers and 45 permanent drivers were sanctioned to make up the required number. The original 78 drivers include a complement of 14 drivers who are temporary and it is now proposed to make these appointments permanent as the number of motor vehicles of the Bombay City Police Force will not now be decreased but on the other hand this number is increasing. Similarly, for the two motor vehicles transferred to the Bombay City Police from the Bombay Suburban District, on the introduction of the Greater Bombay Scheme, there are three drivers, two of whom are permanent. It is now proposed to make the third driver permanent, thus making 15 constable drivers in the Bombay City Police Force permanent. The average annual cost of the proposal comes to Rs. 14,738 as shown below :—

29, Police—Presidency Police—City Police.

	Average cost per mensem.		
	Rs.	s.	p.
<i>Pay of Establishment—</i>			
15 Constable-drivers in the scale of Rs. 40—1—43—1—46 ...	650	0	0
<i>Special pay—</i>			
15 constable drivers at Rs. 30 per mensem each ...	450	0	0
<i>Allowances, Honoraria, etc.—</i>			
House rent to 15 constable drivers at Rs. 7 per mensem each ...	105	0	0
<i>Contingencies—</i>			
Clothing charges to 15 constable-drivers at Rs. 1-8-8 per mensem each ...	23	2	0
Total ...	1,228	2	0
	× 12		
Grand Total—Annual cost ...	14,737	8	0
	or		
	14,738	0	0

29, POLICE—contd.

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ITEM 28. Permanent retention of the new Harsul Police Station in the Nasik District.

Recurrent	...	Rs.	Nd.	Non-recurrent	...	Rs.	Nd.
Total	...	...	Nd.	Ultimate annual recurrent	...	Rs.	5,403

Remarks.—In November 1943 Government sanctioned an elaborate scheme for dealing with the notorious gangs of dacoits who were then operating in the hilly tracts bordering the Districts of Nasik, Ahmednagar, Kolaba, Thana and Poona. One of the measures of this scheme was the temporary conversion of the existing police outpost at Harsul in the Nasik District into a Police Station. The scheme for dealing with the dacoits worked satisfactorily and ultimately proved a great success. Though the main scheme, having served its purpose, has since been gradually withdrawn, the Inspector General of Police, District Superintendent of Police and other local officers concerned consider that it is essential to retain the new Harsul Police Station as a permanent measure. In this behalf they represent that Harsul is situated in the middle of very difficult country in the Peint Mahal and that it is not possible for one Sub-Inspector of the Peint Police Station to manage this hilly area to good effect. In order to secure an efficient policing of the area and to establish a proper check on the activities of criminals in this hilly country, they recommend that the new Harsul Police Station should be retained permanently.

The Harsul Police Station has been provided with a strength of one Sub-Inspector, one Head Constable and three constables, armed and two Head Constables and five constables, unarmed. Of this strength, the armed men were provided from the strength of the District Armed Police Force, one Head Constable and two constables unarmed were taken over from the strength of the old Harsul police outpost and the enlistment of one Sub-Inspector and one Head Constable and two constables unarmed was sanctioned temporarily.

Government has accepted the necessity for the permanent retention of the new Harsul Police Station and it has been decided to sanction the temporarily enlisted additional staff of one Sub-Inspector, one Head Constable and four Constables (which includes one constable as 15 per cent. reserve) as a permanent measure from the 1st March 1947.

The staff, which it is proposed to make permanent, is as follows :—The average annual cost is Rs. 5,403 as shown below :—

29, Police—C—District Executive Force.

				Cost per mensem.		
				Rs.	a.	p.
<i>Pay of Establishment—</i>						
1 Sub-Inspector in the scale of Rs. 120—5—190	...	...	...	160	0	0
1 Head Constable (Rs. 50 per mensem)	...	...	...	50	0	0
4 Constables (30— $\frac{1}{4}$ —35)	...	...	...	132	0	0
Total	...	...	...	342	0	0
<i>Lateracy Allowance—</i>						
1 Head Constable at Rs. 2 per mensem	...	...	...	2	0	0
4 Constables at Rs. 2 per mensem	...	...	...	8	0	0
Total	...	...	...	10	0	0
<i>Allowances, Honoraria, etc.—House Rent Allowance—</i>						
1 Sub-Inspector at Rs. 8 per mensem	...	...	...	8	0	0
1 Head Constable at Rs. 5 per mensem	...	...	...	5	0	0
4 Constables at Rs. 4 per mensem each	...	...	...	16	0	0
Total	...	...	...	29	0	0
Conveyance Allowance to 1 Sub-Inspector at Rs. 27 per mensem	...	...	...	27	0	0
Writers' Allowance to 1 Constable at Rs. 2 per mensem	...	...	...	2	0	0
Total	...	...	...	29	0	0
<i>Bad Climate Allowance—</i>						
1 Sub-Inspector at Rs. 15 per mensem	...	...	...	15	0	0
1 Head Constable at Rs. 7 per mensem	...	...	...	7	0	0
4 Constables at Rs. 3 per mensem each	...	...	...	12	0	0
Total	...	...	...	34	0	0
<i>Contingencies—</i>						
Clothing charges to 1 Head Constable and 4 Constables at Rs. 1-4-0 per mensem each	...	...	...	6	4	0
Total	...	...	...	450	4	0
				x. 12		
Grand Total	...	...	...	5,403	0	0

29. POLICE—contd.

MINISTER IN CHARGE—HONOURABLE MR. M. R. DESAI.

ITEM 29. Retention of the temporary appointments of one Inspector, and 19 Sub-Inspectors in the Local Intelligence Branches in some of the Districts in Bombay Province.

Recurrent	Rs. Nil	Non-recurrent	Rs. 51,921
Total	51,921	Ultimate annual recurrent	Nil

Remarks.—At the instance of the Government of India, which advised a review of the police strength in order to deal with the then prevailing war situation, the police forces in the mofussil areas of Bombay Province were considerably expanded in May 1942. This expansion included the establishment of Local Intelligence Branches in the police forces of fifteen Districts and of the two Railways of the Province, where there were no Local Intelligence Branches previously. At the end of the war, the Inspector General of Police represented the necessity for retaining these Local Intelligence Branches permanently. He advanced that the need for them had long been felt, and that their permanent retention was indispensable in view of the growth in political and communal movements and the awakening of political consciousness in the country.

The total personnel of these Local Intelligence Branches comprised 17 Sub-Inspectors, 75 Head Constables and 75 Constables. Of this, the 75 Head constables and 75 constables were made permanent separately in October 1945 along with a large force of other temporary constabulary to meet the police needs of the post-war period in the Province. Of the 17 Sub-Inspectors, one belonging to the Local Intelligence Branch of B. B. & C. I. Railway Police, was transferred to the Bombay City Police, on the inauguration of the Greater Bombay Scheme. Accordingly it was necessary to make the appointments of 16 Sub-Inspectors in the Local Intelligence Branches of Ahmedabad Rural, Broach, Panch Mahals, Kaira, Thana, Ahmednagar, West Khandesh, Nasik, Satara, Belgaum, Bijapur, Dharwar, Kanara, Kolaba and Ratnagiri and on the G. I. P. and M. & S. M. Railways permanent.

In addition to this, the Inspector General of Police pressed for the permanent retention of one Inspector, and two Sub-Inspectors which were added to the Local Intelligence Branch of the Poona District, and the appointment of one Sub-Inspector which was added to the Local Intelligence Branch of the Surat District, during the period of war, on the ground that these appointments were essential for the increasing security and intelligence work in those Districts in the post-war period.

As the need for a specialised staff for political and politico-criminal Intelligence work in the Districts was considered to be of a permanent nature, especially in view of the difficult post-war period, Government accepted the necessity of retaining permanently the Local Intelligence Branches and the total Local Intelligence Branch staff of one Inspector and 19 Sub-Inspectors mentioned above as recommended by the Inspector General of Police. Subsequently, however, a proposal has been made, and is receiving consideration, for the amalgamation of the Local Intelligence Branches in the Districts with the Criminal Investigation Department of the Province. Accordingly it has been decided to retain the aforementioned Local Intelligence Branches, and the Local Intelligence Branch staff of one Inspector and 19 Sub-Inspectors, for a further period of one year from the 1st March 1947 for the present, pending decision on the amalgamation proposal.

The following provision requires to be made for this purpose in the budget of 1947-48 :—

29. Police—C—District Executive Force.

	Cash per mensem.
	Rs. a. p.
<i>Pay of Officers—</i>	
1 Inspector in the scale of Rs. 250—10—350—375—400	250 0 0
<i>Pay of Establishment—</i>	
19 Sub-Inspectors in the scale of Rs. 120—5—190—200—210	2,380 0 0
<i>Special Pay—</i>	
19 Sub-Inspectors at Rs. 10 per mensem each	190 0 0
<i>Allowances, Honoraria, etc.—</i>	
Cost of living Allowance to one Inspector at Rs. 50 per mensem	50 0 0
<i>Dearness Allowance—</i>	
3 Sub-Inspectors at Rs. 26 per mensem each	78 0 0
16 Sub-Inspectors at Rs. 22 per mensem each	352 0 0
	430 0 0
<i>Clothing Allowance—</i>	
1 Inspector at Rs. 4-9-4 per mensem	4 9 4
19 Sub-Inspectors at Rs. 4-2-8 per mensem each	79 2 8
	83 12 0
<i>Conveyance Allowance—</i>	
1 Inspector at Rs. 72 per mensem	72 0 0
19 Sub-Inspectors at Rs. 27 per mensem each	513 0 0
	585 0 0

29, POLICE—contd.

MINISTERS IN CHARGE—HONOURABLE MR. M. R. DESAI.

	Rs.	a.	p.
<i>Compensatory Allowance—</i>			
1 Sub-Inspector at Thana at Rs. 45 per mensem	45	0	0
<i>House-rent Allowance—</i>			
1 Inspector at Rs. 40 per mensem	40	0	0
19 Sub-Inspectors	375	0	0
	413	0	0
Total	4,326	12	0
	×	12	
Grand Total	51,921	0	0

ITEM 30. Establishment of regular training classes for recruits at each District Police Headquarters.

Recurrent	Rs.	10,877	Non-recurrent	NIL
Total	10,877		Ultimate annual recurrent	NIL

Remarks.—An improvement in the facilities for training recruits at the District Police Headquarters was stressed by the Inspector General of Police to be one of the Chief needs of the District Police Force in his Annual Police Administration Report for 1944. As with the end of the war, considerable increases have been sanctioned in the District Police Force, resulting in a large enlistment of police recruits, this need for training facilities has become quite urgent. Accordingly the Inspector General of Police has submitted a scheme for the establishment of regular training classes, staffed with adequate instructors, for the two Railway Police Forces and for all the Districts save the six Districts of Ahmedabad, Poona, Nasik, East Khandesh, Dharwar and Sholapur which already have such classes and training staff. These classes are intended to provide training in class-room subjects and in drill and musketry for recruits to both the Armed and Unarmed branches.

As to the staff required, the Inspector General of Police considers there should be an instructor of the rank of Sub-Inspector of Police in charge of the training classes at each of the five District Headquarters of Kaira, Surat, Thana, Ahmednagar and Satara, assisted by an Assistant Instructor of the rank of Second grade Head Constable. At each of the remaining eight Districts and on the two Railways, he considers that a First Grade Head Constable could run the classes. On this basis the total staff required for the 13 District and 2 Railway Police Forces comes to 5 Sub-Inspectors and 15 Head Constables. (10 First Grade and 5 Second Grade). The Inspector General of Police intends to provide the 15 Head Constables from the existing strength of the District Police Force and has requested sanction to the enlistment of five posts of Sub-Inspectors of Police in the Kaira, Surat, Thana, Ahmednagar and Satara Districts. Government has accepted the administrative necessity for the establishment of regular training classes for the education and training of police recruits to the 13 Districts and two Railway Police Forces mentioned above, and has decided to sanction the creation of five posts of Sub-Inspectors of Police for a period of one year in the first instant from the 1st April 1947.

The following provision is accordingly required to be made for the purpose in the budget of 1947-48:—

29, Police—C—District Executive Force.

	Cost per mensem
	Rs. a. p.
<i>Pay of Establishment—</i>	
5 Sub-Inspectors in the scale of Rs. 120—5—190—200—210	600 0 0
<i>Special Pay—</i>	
5 Sub-Inspectors at Rs. 20 per mensem each	100 0 0
<i>Allowances, Honoraria, etc.—</i>	
<i>Dearness Allowance—</i>	
1 Sub-Inspector at Rs. 26 per mensem	26 0 0
4 Sub-Inspectors at Rs. 22 per mensem each	88 0 0
	114 0 0
<i>Clothing Allowance—</i>	
5 Sub-Inspectors at Rs. 4-2-8 per mensem each	20 13 4
<i>Compensatory Local Allowance—</i>	
1 Sub-Inspector at Thana at Rs. 45 per mensem	45 0 0
House Rent allowance to 5 Sub-Inspectors	169 0 0
Total	988 13 4
	× 11
Grand Total	10,877 2 8

29, POLICE—contd.

MINISTER IN CHARGE—HONOURABLE MR. M. R. DESAI.

ITEM No. 31.—Retention of a staff of watchers for the Special Branch I of the Criminal Investigation Department, Bombay City.

Recurrent	...Rs.	Nil.	Non-recurrent	...Rs.	Nil.
Total	...	..	Ultimate annual recurrent	...	.. 40,746

Remarks.—The Special Branch I of the Criminal Investigation Department, Bombay City, employs a special personnel to watch the movements and activities of undesirables and suspects. This special personnel, known as "watchers staff" is required for important duties of surveillance and vigilance for ensuring law and order and it has been accepted that in a City like Bombay, wherein some sort or other of a movement always threatens the peace, such a staff is most essential. Since 1931, the Special Branch I was carrying on with a staff of watchers comprising 1 Sub-Inspector, 1 Head Constable and 12 Constables who were provided from the Divisional strength of the Bombay City Police. The necessity for a separate and larger staff of watchers had, however, long been felt and in 1941, the Commissioner of Police represented the urgency of immediately providing this staff due to increasing need for it. He proposed a staff of 1 Deputy Inspector, 2 Sub-Inspectors and 55 watchers. The 55 watchers were to be provided from members of the public as the Commissioner of Police considered that watching by private persons was more effective than by Police Constables. Government sanctioned the staff proposed by the Commissioner of Police for watching duties temporarily as an experimental measure and, as the experiment was found to be working satisfactorily, continued it from time to time. With the end of the war the Commissioner of Police recommended the permanent retention of this staff in the Special Branch I on the grounds that the system of employing watchers had, since its inception, been found very advantageous and that its continuance was quite necessary for the post war period of general unrest and the growth of political parties. Government has accepted the necessity for this staff of watchers comprising 1 Deputy Inspector, 2 Sub-Inspectors and 55 Watchers and propose to sanction it permanently with effect from the 1st March 1947.

The average annual cost on this account comes to Rs. 40,746.

29, Police—Criminal Investigation Department, Bombay.

				Cost per mensem.	
<i>Pay of Establishment—</i>				Rs. a. p.	
1 Deputy Inspector at Rs. 325 per mensem fixed pay	...	...	...	325	0 0
2 Sub-Inspectors in the scale of Rs. 170—5—245 each	...	...	...	424	0 0
55 Watchers at Rs. 40 per mensem each fixed pay	...	...	...	2,200	0 0
Special pay to 1 Deputy Inspector at Rs. 40 per mensem	...	...	...	40	0 0
Special pay to 2 Sub-Inspectors at Rs. 30 per mensem each	...	...	...	60	0 0
				8,049	0 0
<i>Allowances, Honoraria, etc.—</i>					
<i>Travelling allowance fixed.</i>					
1 Deputy Inspector at Rs. 33 per mensem	...	...	...	33	0 0
2 Sub-Inspectors at Rs. 33 per mensem each	...	...	...	66	0 0
				99	0 0
<i>Clothing Allowance—</i>					
1 Deputy Inspector at Rs. 12-8-0 per mensem	...	...	...	12	8 0
2 Sub-Inspectors at Rs. 12-8-0 per mensem each	...	...	...	25	0 0
				37	8 0
<i>Contingencies—</i>					
Rent to 1 Deputy Inspector at Rs. 90 per mensem	...	...	...	90	0 0
Rent to 2 Sub-Inspectors at Rs. 60 per mensem each	...	...	...	120	0 0
				210	0 0
Total	...	...	...	3,396	8 0
				× 12	
Grand Total	...	...	...	40,746	0 0

29, POLICE—contd.

MINISTER IN CHARGE—HONOURABLE MR. M. R. DESAI.

ITEM 32. Entertainment of temporary clerical establishment for the offices of the Inspector General of Police, Province of Bombay, the Deputy Inspectors General of Police and the Police Training School, Nasik.

Recurrent	...	Rs. 18,228	Non-recurrent	...	Rs. Nil.
Total	...	18,228	Ultimate annual recurrent	...	Nil.

Remarks.—Substantial increase was made recently in the strength of the executive staff of the Police Department in the month of July 1941 raising the permanent strength of officers and men to 31,000 as against 21,000 in July 1941. This large increase has resulted in increased clerical work particularly in the offices of the Inspector General of Police and the Deputy Inspectors General of Police. The Inspector General of Police has proposed the creation of an additional branch in his office consisting of a head clerk and a senior clerk and two junior clerks. He has also proposed that two additional senior clerks should be sanctioned to deal with the increased work in the budget and registry branches of his office. The other proposals of the Inspector General of Police are for the creation of the posts of one clerk and one typist in the junior grade for his office, two senior clerks and two stenographers for the offices of the two Deputy Inspectors General, and one head clerk at the Police Training School, Nasik.

Government has accepted the necessity for the creation of these posts and it is proposed to sanction them for a period of one year in the first instance. The following provision is accordingly required to be made for the purpose in the budget of 1947-48 from 1st March 1947 :—

Cost per mensem.
Rs.

29, Police—B—Superintendence.

Pay of Establishment—

One Head clerk in the scale of Rs. 135—5—180—10—220	...	...	135
One Head clerk in the scale of Rs. 135—5—180	...	...	135
Five senior clerks in the scale of Rs. 95—5—125	...	...	337
Two junior grade clerks in the scale of Rs. 25—5/2—55—60—5/2—75	...	...	50
One junior grade clerk in the scale of Rs. 25—5/2—55	...	...	25
Two stenographers in the scale of Rs. 110—5—180—E.B.—5—220	...	...	220
Temporary additional pay in respect of the posts mentioned above	...	...	110
			1,012

Dearness allowance—

One Head clerk at Rs. 30 per mensem	...	...	30
One Head clerk at Rs. 28 per mensem	...	...	28
Five senior clerks at Rs. 22 per mensem each	...	...	110
Three junior grade clerks at Rs. 22 per mensem each	...	...	66
One junior grade typist at Rs. 22 per mensem	...	...	22
Two stenographers at Rs. 29 per mensem	...	...	58
			314

Conveyance allowance—

One senior clerk in the office of the Deputy Inspector General of Police, Northern Range, at Rs. 10 per mensem	...	...	10
One stenographer in the office of the Deputy Inspector General of Police, Northern Range, at Rs. 10 per mensem	...	...	10
			20

D—Police Training School.

Pay of Establishment—

One Head clerk in the scale of Rs. 130—5—180	...	...	135
--	-----	-----	-----

Allowances, Honoraria, etc.—

Dearness allowance at Rs. 28 per mensem	...	...	28
Compensatory allowance at Rs. 10 per mensem	...	...	10

Total ... 1,519
× 12

Grand Total ... 18,228

29, POLICE—contd.

MINISTER IN CHARGE—HONOURABLE MR. M. R. DESAI.

ITEM 33. Continuance of the Police force and staff sanctioned for Bombay City during the period of the war as War Police.

Recurrent	...	Rs. 2,89,200	Non-recurrent	...	Rs. Nil.
Total	...	Rs. 2,89,200	Ultimate annual recurrent	...	Nil.

Remarks.—Additional Police force and establishment as shown below had been sanctioned during the period of the war for various duties under "Law and Order Police" in Bombay City and they were continued from time to time :—

Deputy Commissioner of Police	...	...	...	...	1
Superintendents of Police	...	...	...	...	2
Inspectors	...	...	...	...	3
Deputy Inspectors	...	...	...	...	3
Sub-Inspectors	...	...	...	...	30
Head Constables	...	...	...	...	17
Constables	...	...	...	...	51
Clerk (Senior)	...	...	...	...	1
Clerks (Junior)	...	...	...	...	7

It is necessary to continue the staff and establishment because of the conditions created by the war. The expenditure incurred on account of them was being debited so far to "64-B, Civil Defence". As the war has now ended, Government considers that it would be incorrect to continue them as "War Police", even though they are retained for some other purpose. It is therefore proposed to continue the Police force mentioned above as "Additional Police Force" and to debit the expenditure on account of them to "29, Police" instead of "64-B, Civil Defence".

The following provision is accordingly required for the purpose in the budget of 1947-48 under "29, Police—A—Presidency Police—City Police":—

Pay of Officers—Voted—				Cost per mensem.
				Ra.
2	Superintendents of Police in the scale of Rs. 500—50—800	...	...	1,000
	Special pay at Rs. 75 per mensem to one Superintendent	...	...	75
3	Inspectors in the scale of Rs. 370—13—500	...	...	1,110
	Special pay to one Inspector at Rs. 50 per mensem	...	...	50
				2,235
Pay of Establishment—				
3	Deputy Inspectors on a fixed pay of Rs. 325 each	...	...	975
30	Sub-Inspectors in the scale of Rs. 170—5—245	...	...	5,100
17	Head Constables in the scale of Rs. 50—1—65	...	...	850
51	Constables in the scale of Rs. 40—1—43-1/3—46	...	...	2,040
1	Senior Clerk in the scale of Rs. 145—5—180—10—230	...	...	145
7	Junior Clerks in the scale of Rs. 50—5/2—90—5—140	...	...	350
	Provision on account of temporary additional pay	...	...	1,000
				10,520
Allowances, Honoraria, etc.—				
	Cost of living allowance (Voted)	...	...	578
	Dearness allowance	...	...	3,012
	Travelling allowance (Voted)	...	...	1,366
	House rent allowance	...	...	527
	Clothing allowance	...	...	470
	Criminal Investigation Department allowance	...	...	862
	Other allowances	...	...	40
				6,855
Contingencies—				
	Rent	...	...	4,385
	Other charges	...	...	105
				4,490
Total—Voted				24,100
				× 12
Grand Total				2,89,200

A charged provision of Rs. 16,100 will also be required for the post of the Deputy Commissioner of Police.

29, POLICE—contd.

MINISTER IN CHARGE—HONOURABLE MR. M. R. DESAI.

ITEM 34. Continuance of the Police force and staff sanctioned during the period of the war as War Police.

Recurrent	...	Rs. 18,07,500	Non-recurrent	...	Rs. Nil.
Total	...	Rs. 18,07,500	Ultimate annual recurrent	...	Rs. Nil.

Remarks.—During the period of the war additional police force and establishment as shown below had been sanctioned for various duties under "Law and Order Police" in the mofussil and they were continued from time to time:—

Superintendents of Police	...	...	...	...	3
Deputy Superintendents of Police	...	...	...	...	6
Inspectors	...	...	...	...	31
Sub-Inspectors	...	...	...	...	86
Sub-Police Prosecutor	...	...	...	...	1
Sergeants	...	...	...	...	3
Head Constables	...	...	...	...	432
Constables	...	...	...	...	751
Clerks	...	...	...	...	11
Peons	...	...	...	...	4

The continuance of the staff and establishment is still necessary on account of the conditions created by the war. As they were sanctioned mainly due to war conditions the expenditure incurred on account of them was being debited to "64-B, Civil Defence". Now that the war has ended, Government considers that it would be incorrect to continue them as "War Police", even though they are retained for some other purpose. It is accordingly proposed to continue the existing Police force referred to above, as "Additional Police Force", and to debit the expenditure in respect of them to "29, Police" instead of "64-B, Civil Defence".

The following provision is accordingly required for the purpose in the budget of 1947-48:—

29, Police—C—District Executive Force.

Pay of Officers—Voted—	Rs.	Cost per annum.	Rs.
1 Superintendent of Police (Sr. time-scale of pay for the I. P.)	9,900		
6 Deputy Superintendents of Police (in the scale of Rs. 330—20—450).	24,600		
31 Inspectors (in the scale of Rs. 250—10—350—375—400)	1,05,700		
			1,40,200
Pay of Establishment—			
85 Sub-Inspectors (in the scale of Rs. 120—5—190—200—210)	...		
3 Sergeants (in the scale of Rs. 200—5—300)	...		
1 Sub-Police Prosecutor (on Rs. 150 <i>plus</i> Rs. 15 temporary increase in pay)	...		
4 Clerks (in the scale of Rs. 80—5/2—95)	...		
7 Clerks (in the scale of Rs. 25—5/2—55)	...		
432 Head Constables (on Rs. 40, Rs. 50, Rs. 60 and Rs. 65)	...		
731 Constables (in the scale of Rs. 30—1/2—35)	...		
4 Peons	...		
Provision on account of "Interim Relief" under pay of establishment	1,07,400		
			7,97,800

Allowances, Honoraria, etc.—

Cost of living allowance—Voted	...	26,300
Dearness allowance	...	3,53,400
Dearness allowance due to Interim Relief	...	1,900
Other allowances—Voted	...	4,10,100
Total, Allowances—Voted	...	7,91,700

Contingencies—

Clothing charges	...	17,445
Accoutrements	...	1,090
Ammunition	...	2,328
Pay and Dearness allowance of Inferior servants	...	16,416
Rents	...	16,640
Other miscellaneous contingencies	...	21,881
Interim Relief to Inferior servants	...	2,000
		77,800
Grand Total—Voted	...	18,07,500

A charged provision of Rs. 26,200 will also be required for 2 posts of Superintendents of Police in the Sr. time-scale of pay in the I. P. S.

29, POLICE—contd.

MINISTER IN CHARGE—HONOURABLE MR. M. R. DESAI.

ITEM 35. Additional staff for traffic section of the Bombay City Police in the Greater Bombay Area.

Recurrent	...	Rs. 22,091	Non-recurrent	...	Rs. 2,235
Total	...	24,326	Ultimate annual recurrent	...	Nil.

Remarks.—In the Greater Bombay Scheme, the staff allocated for traffic duties in the area to be amalgamated with Bombay City consisted of one Sub-Inspector, one Head Constable and 12 Constables. This staff was added to the traffic section of the Bombay City Police on the introduction of the Greater Bombay Scheme. From practical experience of over 9 months it has been found that this staff is quite inadequate and needs to be augmented. There are certain junctions, which now merit consideration in view of the traffic using them and roads passing through built-up areas which require to be patrolled by trained traffic men.

2. There is a tendency for vehicles using the Ghodbunder and Agra Roads to break the present speed limit restrictions. The legal method of detecting these offences requires the services of two police officers on motor cycles and it is therefore necessary that one additional Sub-Inspector should be provided for this purpose. So far 52 cases have been detected but traffic supervision in the City suffers as the extra officer so employed has to be provided by withdrawing one from his regular duties in the City.

3. From the experience of the past nine months since the introduction of the Greater Bombay Scheme, it has been found that two Jamadars cannot effectively and with promptness carry out the work of supervision over all the points in the City. This is mainly due to the fact that the jurisdiction of the Traffic Department has since that date been extended to Andheri and Ghatkopar. Prior to the taking over of Greater Bombay there were 2 posts of Jamadars, one for the south and one for the north of Bombay City, when its northern limits were Mahim and Sion. Now the area is too great for the latter and therefore a third Jamadar is required for the new growing area.

The Traffic Department is at present divided into seven sub-divisions with the following number of men allotted to each :—

A	...	...	...	...	...	80
B	...	...	...	...	...	62
C	...	...	...	...	...	79
D	...	...	...	...	...	51
E	...	...	...	...	...	26
F	...	...	...	...	...	51
G	...	...	...	...	...	13

342 + 16 when sanctioned.

In case the post of a third Jamadar is sanctioned the City will be divided into three groups, the first group comprising of A and B, the second of C, D and E and the third F and G Sub-Divisions, each group being put in charge of one Jamadar.

With the formation of these groups each Jamadar will be able to perform successfully the undermentioned duties which the two present Jamadars find difficult to carry out effectively :—

- (1) to supervise over all the traffic points;
- (2) to arrange for control at Cinemas and other traffic duties on special occasions;
- (3) to look after the supply of uniforms, kit, etc., to the constabulary;
- (4) to train new constables posted to this Department from time to time.
- (5) to educate the public in observing the rules of the road, obligations of drivers and pedestrians as road users and general advice on safety conditions by loud-speakers, lectures and instructions.

The last item of duty is of importance and its necessity has been emphasised on several occasions by the Traffic Advisory Committee.

For the purpose, the following provision for the additional staff comprising of one Sub-Inspector, one Jamadar, 4 Head Constables and 14 Constables including two constables as leave and training reserve is required to be made in the budget of 1947-48 for one year in the first instance :—

29, Police—A-Presidency Police—City Police.

Pay of Establishment—				Cost per annum.	
				Rs.	a. p.
1 Sub-Inspector in the scale of Rs. 170—5—245	...	...	...	170	0 0
1 Jamadar in the scale of Rs. 75—3—90	...	...	...	75	0 0
4 Head Constables in the scale of Rs. 50—1—65	...	...	...	200	0 0
14 Constables in the scale of Rs. 40— $\frac{1}{2}$ —43—1/3—46	...	...	...	560	0 0
				1,005	0 0

MINISTER IN CHARGE—HONOURABLE MR. M. R. DESAI.

<i>Allowances, Honoraria, etc.—</i>					Rs. s. p.
<i>Travelling Allowance—fixed—</i>					
1 Sub-Inspector at Rs. 20 per mensem	...	...	...	...	20 0 0
<i>Clothing Allowance—</i>					
1 Sub-Inspector at Rs. 12-8-0 per mensem	...	...	...	...	12 8 0
<i>Dearness Allowance—</i>					
1 Sub-Inspector at Rs. 17½ per cent. of pay per mensem	...	...	...	...	29 12 0
1 Jamadar, 4 Head Constables and 14 Constables at Rs. 26 per mensem each	...	...	...	...	494 0 0
					523 12 0
<i>House Rent Allowance—</i>					
1 Jamadar at Rs. 12 per mensem	...	...	...	...	12 0 0
4 Head Constables at Rs. 10 per mensem each	...	...	...	...	40 0 0
14 Constables at Rs. 7 per mensem each	...	...	...	...	98 0 0
					150 0 0
<i>Contingencies—</i>					
<i>House Rent—</i>					
1 Sub-Inspector at Rs. 60 per mensem	...	...	...	...	60 0 0
Running and maintenance of one Motor Cycle at Rs. 40 per mensem	...	...	...	...	40 0 0
					100 0 0
<i>Clothing Charges—</i>					
1 Jamadar at Rs. 1-14-8 per mensem	...	...	...	...	1 14 8
4 Head Constables and 14 Constables at Rs. 1-8-8 per mensem each	...	...	...	...	27 12 0
					29 10 8
			Total	...	1,840 14 8
					× 12
			Grand Total	...	22,001 0 0
<i>Non-Recurrent—</i>					
One Motor Cycle for 1 Sub-Inspector	...	...	...	...	1,600 0 0
One revolver do.	...	...	...	...	80 0 0
Outfit do.	...	...	...	...	300 0 0
Cost of furniture	...	...	...	...	200 0 0
Cost of belt and batons at Rs. 3-1-0 to each of the 18 policemen	...	...	...	...	55 2 0
					2,235 2 0
					24,326 2 0
					or
Grand Total	...	...	...	...	24,326 0 0

29, POLICE—contd.

MINISTER IN CHARGE—HONOURABLE MR. M. R. DESAI.

ITEM 36. Making the additional post of Superintendent of Police, Bombay City, permanent.

Recurrent	...	Rs. Nil.	Non-recurrent	...	Rs. Nil.
Total	...	Nil.	Ultimate annual recurrent	...	11,628

Remarks.—Consequent on the introduction of the Greater Bombay Scheme, an additional post of Superintendent of Police, Bombay City, in the grade of Rs. 500—50—800 was sanctioned for the period ending the 28th February 1946 in the first instance. The idea underlying the creation of this additional post was to afford relief to the Deputy Commissioner of Police, Headquarters, Bombay, whose duties have increased to a considerable extent since the introduction of the Greater Bombay Scheme. This post was continued on a temporary basis for a further period of one year with effect from the 1st March 1946. It has now been found that it would be impracticable for the Deputy Commissioner of Police, Headquarters, Bombay, to perform, in addition to his own duties, the duties at present assigned to the Superintendent of Police. It is therefore now proposed to make the post of Superintendent of Police permanent with effect from the 1st March 1947. The annual average cost on this account comes to Rs. 11,628 as detailed below :—

29, Police—Presidency Police—City Police.

	Average annual cost.
	Ra.
<i>Pay of Officers—</i>	
One Superintendent of Police in the grade of Rs. 500—50—800	8,364
<i>Allowances, Honoraria, etc.—</i>	
Travelling Allowance fixed Rs. 72 per mensem including temporary increase	864
<i>Contingencies—</i>	
Rent at Rs. 200 per mensem if no rent-free Government quarters are provided	2,400
	11,628

ITEM 37. Permanent retention of 3 Selection Grade Clerks and 22 Junior Grade Clerks in certain Districts and permanent conversion of the post of a Junior Grade Clerk at the Ahmedabad Headquarters into a Selection Grade post.

Recurrent	...	Rs. Nil.	Non-recurrent	...	Rs. Nil.
Total	...	Nil.	Ultimate annual recurrent	...	14,784

Remarks.—During the war, the police forces in the Districts of this Province were strengthened and expanded on a large scale in the interests of internal security. These increases involved a corresponding increase of clerical work in the offices of the Sub-Inspectors in charge of the District Police Headquarters and in the establishment and Accounts Branches of the offices of the District Superintendents of Police. The Inspector General of Police estimated that one establishment clerk and one accounts clerk were required to handle adequately the clerical work such as service sheets, pay bills, etc., of about 500 policemen and that an additional clerk at the Headquarters was required for any considerable increase in the strength of the District Headquarters. On this basis he proposed the additional entertainment of one Sheet Clerk, one Accounts Branch Clerk and one Headquarters Clerk, approximately, for each of the Districts of Ahmednagar, West Khandesh, East Khandesh, Nasik, Poona, Satara, Bijapur and Dharwar to meet the increases in police strength in those Districts. In view of the very large strengths of the Satara and Poona District Police Forces, the Inspector General of Police requested that the additional Headquarters Clerks for these Districts should be of the Selection Grade scale of pay while the other clerks could be on the Junior Grade.

Government accepted the proposal and sanctioned the creation of temporary posts of two Selection Grade clerks in the scale of pay of Rs. 80—5/2—95 and 22 Junior Grade clerks in the scale of pay of Rs. 25—5/2—55 in those Districts.

As with the end of war the greater percentage of the additions to the Police strengths in these Districts have been made permanent, Government has accepted the necessity of making all these posts of additional clerks permanent from the 1st March 1947 as pressed for by the Inspector General of Police.

2. In February 1944, the Inspector General of Police advanced that it was necessary to convert the post of one of the two Junior Grade clerks at the Ahmedabad Police Headquarters into a Senior Grade post on the grounds that increases in both the permanent and temporary strength of this Headquarters Police Force had resulted in a considerable increase in work and, above all, in money transactions handled by one of these clerks dealing with accounts work. In view of the increase in quantum and responsibility of work Government agreed to this conversion as a temporary measure. As, since the end of the war, there has been no effective reduction in the quantity and nature of such work, Government has decided to sanction the conversion of the post of Junior Grade Clerk at the Ahmedabad Headquarters into that of a Senior Grade Clerk as a permanent measure from the 1st March 1947.

29, POLICE—concl.

MINISTER IN CHARGE—HONOURABLE MR. M. R. DESAI.

The average annual cost comes to Rs. 14,794 as shown below :—

29, Police—C-District Executive Force.

<i>Pay of Establishment—</i>	<i>Cost per mensem.</i>	
	Rs.	
3 Senior Grade Clerks (Rs. 80—5/2—80)	...	264
22 Junior Grade Clerks (Rs. 25—5/2—55)	...	932
Personal pay to 6 Junior Grade Clerks at Rs. 15 per mensem each	...	90
		1,286
		× 12
		15,432
<i>Deduct—Annual average cost for one Junior Grade Clerk</i>	...	648
	Total ...	14,784
Grand Total—29, Police ...	Recurrent ...	23,35,205
	Non-recurrent ...	56,973
	Total ...	23,92,178

36, SCIENTIFIC DEPARTMENTS.

MINISTER IN CHARGE—HONOURABLE MR. B. G. KHER.

ITEM 38. Additional grant-in-aid to the Bombay Branch of the Royal Asiatic Society for preservation of books, etc.

Recurrent	...	Rs.	10,000	Non-recurrent	...	Rs.	Nil
Total	...	"	10,000	Ultimate annual recurrent	...	"	Nil

Remarks.—A very large number of books in the library of the Bombay Branch of the Royal Asiatic Society is in disrepair and requires binding, disinfection and fumigation. Many of them are rare and irreplaceable. In view of the fact that the Royal Asiatic Society's library is going to be the nucleus of the development of a proper library system in this Province and that the Library possesses a very large collection of valuable, useful and rare books, the preservation of such books is in the best interest not only of this city but of the whole Province. It is, therefore, essential that Government should help the Society by giving a suitable grant to enable it to purchase more binding materials and to employ additional book binders in order that the large number of damaged volumes in the library should be repaired speedily before they deteriorate further. There are about 50,000 volumes or files in various stages of disrepair and every year add to that number. It is estimated that the books to be completely rehabilitated would require at least Rs. 1 lakh and a half, and that it will be possible to finish the work in a period of about 15 years. It is proposed to sanction to the Society a grant of Rs. 1,50,000 in all for this purpose at the rate of Rs. 10,000 per annum. An annual grant of Rs. 10,000 is being paid to the Society from the year 1944-45 for maintaining its library in good condition and for binding, repairing and preserving the books in it. The Society has utilised the grant sanctioned so far on binding staff, contract work of binding, fumigation, germicidal material, binding material and other staff. It is now proposed to sanction a further grant of Rs. 10,000 next year for this work.

		Rs.	
Grand Total—36, Scientific Departments	Recurrent	...	10,000
	Non-recurrent	...	Nil
	Total	...	10,000

37. EDUCATION.

MINISTER IN CHARGE—HONOURABLE MR. B. G. KHER.

ITEM 39. Building grants to District Building Committees.

Recurrent	...	Rs. Nil	Non-Recurrent	...	Rs. 10,00,000
Total	...	10,00,000	Ultimate annual recurrent	...	Nil.

Remarks.—In 1938 Government appointed in each District a Committee known as the District Building Committee whose functions were to select suitable sites and construct suitable primary school buildings in places where there was a definite need for such buildings. During war years the Committees could not function actively owing mainly to the ban imposed by Government on the construction of buildings and also as a result of the abnormal rise in the prices and the scarcity of building materials. Government is now anxious that the work of the Committees should be revived. Government has directed that the Committees should now resume accepting public donations for the construction of school buildings. Government has also assured them that it will place at their disposal its share of the cost of the buildings. It is expected that Government share of the cost, if the Building Committees proceed enthusiastically with their programme, would be in the neighbourhood of Rs. 1 lakh per District. It is accordingly proposed to provide Rs. 10 lakhs in the next year's budget on this account.

ITEM 40. Grant-in-aid to the Gokhale Institute of Politics and Economics, Poona.

Recurrent	...	Rs. 10,000	Non-recurrent	...	Rs. Nil.
Total	...	10,000	Ultimate annual recurrent	...	Nil.

Remarks.—Some time ago a proposal to set up a research section in the Director of Public Instruction's office was under the consideration of Government. Government has, however, decided for the present not to establish such a separate section, but to encourage actively research through such institutions as the Gokhale Institute of Politics and Economics. This Institute has already done some extremely valuable research for Government in Educational matters and Government proposes to utilise the Institute for similar purposes. In order to put the Institute on a footing of security and to make it more efficient it is proposed to give it a recurring grant of Rs. 10,000 for a period of five years subject to the condition that its expansion should in fact take place before the full amount of grant is claimed.

ITEM 41. Creation of posts of Assistant Administrative Officers in seven Districts.

Recurrent	...	Rs. 13,734	Non-recurrent	...	Rs. 700
Total	...	14,434	Ultimate annual recurrent	...	18,450

Remarks.—With the steadily growing expansion of primary education, the work of administration of schools in the bigger districts of the Province has become considerably heavy and it has been found from experience that one Administrative Officer is unable to cope with this work. In the interests of smooth administration it is, therefore, necessary to provide an assistant to the Administrative Officer at least in the big districts where the work of administration is substantially heavy. These districts are seven in number, viz., Satara, East Khandesh, Ratnagiri, Kaira, Surat, Dharwar and Belgaum. It is, therefore, proposed to create seven posts of Assistant Administrative Officers in these districts with effect from the next year. The posts will be in the grade of Rs. 45-175 and suitable persons from among the Inspecting staff will be selected for the posts. As the posts are of a responsible nature it is proposed to grant the incumbents thereof a special pay of Rs. 10 per mensem in addition to their grade pay. The extra cost to Government on this account during the next year for 11 months from April will be Rs. 14,500.

Estimated cost on account of the creation of posts of Assistant Administrative Officers in seven District School Boards.

I—Recurring.		Cost for 11 months.	
		Rs.	
(1) Pay of 7 Assistant Administrative Officers at Rs. 60, Rs. 10 temporary additional ¹ pay and Rs. 10 special pay (7 × 80 × 11)	...	6,160	
(2) Dearness allowance at Rs. 22 per mensem (7 × 22 × 11)	...	1,694	
(3) Pay of peons at Rs. 20 per mensem including temporary additional ¹ pay of Rs. 5 per mensem (7 × 20 × 11)	...	1,540	
(4) Dearness allowance at Rs. 20 per mensem (7 × 20 × 11)	...	1,540	
(5) Travelling allowance at Rs. 300 per Assistant Administrative Officer per annum	...	2,100	
(6) Contingencies at Rs. 100 per Assistant Administrative Officer per annum	...	700	
		13,734	
II—Non-recurring.			
Furniture, equipment, etc. at Rs. 100 each	...	700	
		Total	700
		Grand total	14,434

37, EDUCATION—contd.

MINISTER IN CHARGE—HONOURABLE MR. B. G. KHER.

ITEM 42. Scheme for Research work in Marathi Literature.

Recurrent	...	Rs.	Nil.	Non-recurrent	...	Rs.	10,000
Total	...	...	10,000	Ultimate annual recurrent	...	...	10,000

Remarks.—At present a recurrent grant of Rs. 12,000 is being paid to the Gujarat Vernacular Society, Ahmedabad, for conducting a scheme of research in (1) Gujarati, (2) Sanskrit and Ancient Culture and (3) Economics. Government proposes to give an annual grant-in-aid of Rs. 10,000 to the Anjuman-i-Islam, Bombay for its Urdu Research Institute, on the condition that the Institute is recognised by the University and the details of its expenditure are approved by Government. In accordance with this policy of Government to encourage research work in regional languages it is now proposed to give an annual recurring grant-in-aid of Rs. 10,000 for research in Marathi Literature on the same conditions as have been laid down in the case of the Urdu Research Institute. The Research Institute in Kannada Literature is maintained by Government and its expenditure is met from Government funds. The details regarding the Institution to which the grant will be made are still to be worked out.

ITEM 43. Payment of additional grants to Mass Literacy schools.

Recurrent	...	Rs.	60,000	Non-recurrent	...	Rs.	1,25,000
Total	...	...	1,85,000	Ultimate annual recurrent	...	...	60,000

Remarks.—With a view to liquidating mass illiteracy, Government launched in 1938, a scheme of directly aiding schools opened in villages with a population of less than 700 by enthusiastic teachers or educational associations. The scheme was launched in normal times and has had a very serious set-back recently as a result of abnormal conditions prevailing in the country. Piecemeal relief in the shape of an increase in the capitation grant has not been able to check effectively a continuous falling off in the number of the M. L. Schools. Various measures were recommended to Government to prevent the closure of these schools. The sub-joined statement shows these recommendations and the extra cost involved therein :—

	Extra cost.
	Rs.
(1) Increase in rate of capitation grant to Rs. 12 per pupil in the case of Backward Class pupils and girls and to Rs. 10 per pupil in the case of other pupils	6,79,000
(2) Payment of dearness allowance grant equal to $\frac{1}{3}$ rd of the amount admissible to Government servants	4,60,000
(3) Increase in the present non-recurring equipment grant of Rs. 35 to Rs. 50 per school and payment of a quinquennial grant of Rs. 25 the first quinquennial grant being payable next year	1,25,000
(4) Increase in the present additional grant of Rs. 25 per teacher on account of trained teachers to Rs. 60	10,000
(5) Grant of permission to associations conducting M. L. Schools to start schools in scattered Wadis of revenue villages with a population of over 700	20,000
(6) Grant of permission to associations conducting M. L. Schools to open schools in villages in Backward tracts with a population of over 700 where there is no District Local Board school	10,000
(7) Payment of grant to schools opened in villages with a population of over 700 if these schools impart instruction through a recognised language other than the local regional language provided that the number of persons speaking such other language in the village is less than 700 and more than 25 pupils attend the school	20,000

It was necessary to give immediate monetary help to Mass Literacy Schools to prevent the closure of these schools. The first two measures have, therefore, been sanctioned with effect from 1st November 1946. It is proposed to sanction the other measures with effect from the next financial year. An additional amount of Rs. 1,85,000 will, therefore, be required in 1947-48.

ITEM 44. Sanctioning on a permanent basis the new District Inspectorate for Bombay and Bombay Suburban District.

Recurrent	...	Rs.	Nil.	Non-recurrent	...	Rs.	Nil.
Total	...	...	Nil.	Ultimate annual recurrent	...	...	10,721

Remarks.—With the creation of a new Educational Division, the Bombay Suburban District has come under the jurisdiction of the Educational Inspector, Bombay Division, while the Thana District to which the Bombay Suburban District was formerly attached has been allotted to the Educational Inspector, North-East Division. Each District has a Deputy Educational Inspector who, with the assistance of Assistant Deputy Educational Inspectors, is responsible for the inspection of primary schools and sanctions grants to voluntary and adult schools, village libraries, etc. He also acts as Secretary to the District Building Committees and, in addition, he assists the Educational Inspector in the inspection of High Schools in the District. As the Bombay Suburban District was a small charge, it was formerly combined with the Thana District for purposes of inspection. Now with the new arrangement, a

37, EDUCATION—contd.

MINISTER IN CHARGE—HONOURABLE MR. B. G. KHER.

separate Deputy Educational Inspector has been found to be necessary to look after the primary schools etc. in Bombay City and the Bombay Suburban District and to assist the Educational Inspector and Assistant Educational Inspector in the inspection of Secondary Middle Schools in Bombay and the Bombay Suburban District. A separate District Inspectorate for Bombay and the Bombay Suburban District was, therefore, created last year for a temporary period ending 31st March 1947. It is necessary to continue the Inspectorate on a permanent basis beyond 31st March 1947. The cost will be as under :—

Establishment.

	Annual average cost.
	Rs.
1 Deputy Educational Inspector, Bombay Educational Service, Class II Scale—Rs. 170—500	3,933
4 Assistant Deputy Educational Inspectors, Subordinate Educational Service in the grade of Rs. 45—175. These posts already exist (already in existence)	
2 Clerks—one in the grade of Rs. 50—5½—90 and one in the grade of Rs. 95—5—140 ...	2,368
5 peons on Rs. 23 per mensem. There exist 4 posts of peons—one post will have to be created for the Deputy Educational Inspector	276
1 Kamathi on Rs. 23 per mensem for the office	276
Total extra annual average cost ...	6,853

Allowances, Honoraria, etc.

	Annual average cost.
	Rs.
Travelling allowance—Rs. 2,000 less Rs. 1,600 already provided at the rate of Rs. 400 for each of the four Assistant Deputy Educational Inspectors cost Rs. 400	400
Dearness allowance Rs. 1,008 (Provision on account of the 4 Assistant Deputy Educational Inspectors exists)	1,008
Cost of living allowance for the Deputy Educational Inspector—Rs. 600	600
Compensatory allowance for the Deputy Educational Inspector—Rs. 360	360
(For 2 clerks, one peon and one Kamathi).	
Total extra annual cost ...	2,368

Contingencies.

(1) Non-Contract—	Rs.
Rental Rs. 100 per mensem	1,200
Service Postage	150
Contract Contingencies	150
Total extra cost recurring ...	1,500
Non-recurring grant for furniture	600
Total extra annual average cost—	
Recurring	10,721
Non-recurring	600
Total ...	11,321

37, EDUCATION—contd.

MINISTER IN CHARGE—HONOURABLE MR. B. G. KHER.

ITEM 45. Payment of grants to Local Authorities for opening libraries for primary teachers.

Recurrent	...	Rs. 12,500	Non-recurrent	...	Rs. 36,000
Total	...	48,500	Ultimate annual recurrent	...	12,500

Remarks.—Teachers' libraries are essential for improving the efficiency of teachers. It has, therefore, been decided to encourage Local Authorities to open Central Libraries in 60 big Municipal towns and 181 taluka towns in rural areas by payment of a Government grant.

The total extra cost to Government will be Rs. 12,500 recurrent and Rs. 36,000 non-recurrent, as shown below :—

					Annual average cost.	
					Rs.	
I. For a Central Library to be started in a big Municipal town—						
Recurrent—						
(a)	Allowance to the librarian at Rs. 3 per mensem	...	...	...	36	
(b)	Purchase of new books	...	...	...	30	
(c)	Contingencies and Miscellaneous Charges	...	...	...	15	
				Total	81	per library.
					× 60	
					4,860	for 60 libraries.
Non-recurrent—						
(a)	Books	...	...	...	250	
(b)	Cupboards	...	...	...	100	
				Total	350	per library.
					× 60	
					21,000	for 60 libraries.
II. For a Library in a Taluka town—						
Recurrent—						
(a)	Cartage to taluka peon at Rs. 3 per mensem	...	...	...	36	
(b)	Purchase of new books	...	...	...	30	
(c)	Contingencies and Miscellaneous Charges	...	...	...	15	
				Total	81	per library.
					× 181	
					14,661	for 181 libraries.
Non-recurrent—						
(a)	Books	...	...	...	150	
(b)	Cupboards, etc.	...	...	...	40	
(c)	Miscellaneous Charges	...	...	...	10	
				Total	200	per library.
					× 181	
				Total Cost	36,200	for 181 libraries.
Cost to Government—						
I. Recurrent—						
				Rs.		Rs.
(a) Central Municipal libraries—						
	18 libraries in Local Authority Municipal areas and 17 libraries in non-Local Authority Municipal areas at Rs. 81 per library (81 × 35)	...	...	2,835	at $\frac{1}{2}$ rate	1,417
	25 libraries in non-Local Authority Municipal areas at Rs. 81 per library (81 × 25)	...	...	2,025	at $\frac{2}{3}$ rds rate	1,350
(b)	Rural libraries in Taluka Towns—					
	181 libraries at Rs. 81 per library (81 × 181)	...	...	14,661	at $\frac{2}{3}$ rds rate	9,774
	Total Recurrent	...	...	19,521		12,541
					(i.e. in round figures)	12,500
II. Non-recurrent—						
(a) Central Municipal libraries—						
	35 × 350	...	...	12,250	at $\frac{1}{2}$ rate	6,125
	25 × 350	...	...	8,750	at $\frac{2}{3}$ rds rate	5,833
(b)	Rural libraries in Taluka Towns—					
	181 × 200	...	...	36,200	at $\frac{2}{3}$ rds rate	24,133
	Total Non-recurrent	...	...	57,200		36,091
					(i.e. in round figures)	36,000

37, EDUCATION—contd.

MINISTER IN CHARGE—HONOURABLE MR. B. G. KHER.

ITEM 46. Provision for replacing certain machinery in the Workshop of the College of Engineering, Poona.

Recurrent	...	Rs. Nil	Non-recurrent	...	Rs. 36,800
Total	...	36,800	Ultimate annual recurrent	...	Nil

Remarks.—The planing machine in the workshop of the College needs replacing as the present machine is obsolete and spare parts are not obtainable. The Lathe centres numbering about 175 which have been worn out by normal wear and tear should also be replaced.

The planing machine is essential as there is no other machine of the type in the Workshop and the practical work of the students is greatly handicapped due to the unserviceable condition of the present machine. The Lathe centres are required for day to day work and owing to the large number of students using the same lathes, replacement of these is necessary. It is proposed to purchase a planing machine at an estimated cost of Rs. 34,300 and 175 lathe centres at Rs. 2,500. A total provision of Rs. 36,800 is, therefore, necessary.

ITEM 47. Provision for additional land for Agricultural Bias Schools opened in Backward areas.

Recurrent	...	Rs. Nil	Non-recurrent	...	Rs. 90,000
Total	...	90,000	Ultimate annual recurrent	...	Nil

Remarks.—The Backward Class Board has pointed out that the non-recurring grant of Rs. 1,000 sanctioned for each Agricultural Bias School under the proposals of the Backward Class Improvement Committee has proved insufficient and suggested that this grant be increased to permit of well-sized plots being either purchased, compulsorily acquired, or leased. The non-recurring grant was originally intended for Agricultural land sheds and equipment (agricultural tools, implements, etc.). In view of the present abnormal conditions, however, most of the Local Authorities found it necessary to utilise the whole of the non-recurring grant on the purchase of implements alone. It was not possible for them to utilise the amount towards purchasing any land for the Agricultural Bias Schools, etc. In almost all cases, small plots of land were, therefore, rented. The land in the possession of the existing Agricultural Bias Schools is not adequate and it is necessary to implement the suggestion of the Backward Class Board. The land required for the 39 schools already opened is 68 acres, and at a rough estimate of Rs. 1,000 per acre, the amount required for the purchase of land will be Rs. 68,000. For the remaining 11 schools still to be opened it is estimated that a provision of Rs. 22,000 at the rate of Rs. 2,000 per school will be necessary. Thus additional funds to the extent of Rs. 90,000 are required to be provided for.

ITEM 48. Increase in the provision for direct grant to Practising schools attached to non-Government Primary Training Colleges.

Recurrent	...	Rs. 15,000	Non-recurrent	...	Rs. Nil
Total	...	15,000	Ultimate annual recurrent	...	15,000

Remarks.—At present more than half the number of primary school teachers in the employ of the local authorities are untrained. With a view to training these teachers and in view of the large number of additional teachers that will be recruited in pursuance of Government's policy to introduce compulsory elementary education throughout the Province, Government proposes:—

- (1) to expand the existing Government Primary Training Colleges,
- (2) to open additional Government Primary Training Colleges,
- (3) to encourage the managements of non-Government Primary Training Colleges to expand their existing Colleges and open additional ones.

It is expected that Government's appeal to the managements of non-Government Primary Colleges will find a ready response. With the increase in the number of non-Government Primary Training Colleges, there is bound to be an increase in the number of Practising Schools attached to these Colleges. Under Primary Education Rule 88, it is obligatory on Government to pay grants direct to these Schools. The provision that will be required for the purpose during the next and subsequent years will be Rs. 50,000 as against the current year's provision of Rs. 35,000.

ITEM 49. Increase in the provision for grants payable to the Local Authorities for new schools opened in villages with a population of 700 and over.

Recurrent	...	Rs. 33,176	Non-recurrent	...	Rs. Nil
Total	...	33,176	Ultimate annual recurrent	...	33,176

Remarks.—With the object of providing a school in every school-less village in the Province, Government launched in 1938, a scheme known as the Mass Literacy Scheme. Under this scheme school-less villages were divided into two categories—those with a population of less than 700 and those with a larger population. Schools opened by private agencies in villages belonging to the former category are being aided directly by Government for some years now. As regards the latter class of villages, Government asked the Local Authorities either to open their own schools or to

37, EDUCATION—contd.

MINISTER IN CHARGE—HONOURABLE MR. B. G. KHER.

schools opened by private agencies. Several schools were opened by the Local Authorities in these villages and a provision of Rs. 1,17,824 has been made in the current year's budget for grants to Local Authorities on their expenditure on such schools.

There are still about 250 school-less villages with a population of 700 and over. Government has been receiving several proposals from Local Authorities for opening schools in these villages. It is estimated that the liability of Government on account of these proposals during the next and subsequent years will be Rs. 1,51,000. An additional amount of Rs. 33,176 is, therefore, required to be provided for in the next year's budget.

ITEM 50. Additional staff and increased grants to the Gujarat College, Ahmedabad, on account of increased admissions.

Recurrent	...	Rs.	36,000	Non-recurrent	...	Rs.	Nil.
Total	...	...	36,000	Ultimate annual recurrent	...	...	Nil.

Remarks.—Owing to the rush of admissions to the Gujarat College this year, it was necessary to open an additional division of the First Year Science Class to accommodate about 150 more students and also to admit an additional batch of about 45 students to the Junior B.Sc. class. These extra admissions have resulted in a consequential increase in the teaching and practical work in the College. To cope with this increased work, the following additional staff was appointed :—

For additional division of the F. Y. Science Class.

- 4 Assistant Lecturers—one each for Physics, Chemistry, Biology and Mathematics—in the scale of Rs. 130—200 plus dearness allowance.
- 3 Demonstrators—one each for Physics, Chemistry and Biology—in the scale of Rs. 75—175 plus dearness allowance.
- 3 Laboratory assistants—one each for Physics, Chemistry and Biology—in the scale of Rs. 30—60 plus dearness allowance.
- 3 Laboratory hamals—one each for the three Science Departments—on Rs. 15 per mensem each plus dearness allowance.

On account of increased admissions to the Junior B.Sc. Class.

- 3 Assistant Lecturers—one each for Physics, Chemistry and Biology—in the scale of Rs. 130—200 plus dearness allowance.
 - 3 Demonstrators—one each for Physics, Chemistry and Biology—in the scale of Rs. 75—175 plus dearness allowance.
 - 2 Laboratory assistants—one each for Physics and Chemistry—in the scale of Rs. 30—60 plus dearness allowance.
 - 2 Laboratory hamals—one each for the Physics and Chemistry Departments—on Rs. 23 per mensem each plus dearness allowance.
- One Fieldman for the Biology Department in the scale of Rs. 30—60 plus dearness allowance.

As there is likely to be a similar rush for admissions next year also, it is necessary to continue the above staff during that year also (i.e., up to 29th February, 1948) in the first instance.

The increased admissions made to the Gujarat College this year have also resulted in a proportionate increase in the recurring and non-recurring expenditure. The following contract and special non-recurring grants are, therefore, necessary to meet this additional expenditure during the current year and the next :—

		1946-47 Rs.	1947-48 Rs.
Contract Contingencies	...	5,600	5,600
Special non-recurring	...	21,500	.....
	Total	27,100	5,600

The total cost involved in the above proposals during this year and the next and the average annual recurrent cost will be as under :—

	1946-47 Rs.	1947-48 Rs.	Average annual recurrent Rs.
Staff	19,150	30,300	28,354
Contingencies	27,100	5,600	5,600
	46,250	35,900	43,054
	i.e., Rs. 46,000 in round figures.	i.e., Rs. 36,000 in round figures.	i.e., Rs. 44,000 in round figures.

It is proposed to make a provision of Rs. 36,000 in the budget for 1947-48 on account of additional staff and contingencies.

37, EDUCATION—contd.

MINISTER IN CHARGE—HONOURABLE MR. B. G. KHER.

ITEM 51. Grant-in-aid to the non-Government Primary Training Institutions.

Recurrent	...	Rs. 1,17,000	Non-recurrent	...	Rs. Nil.
Total	...	Rs. 1,17,000	Ultimate annual recurrent	...	Rs. 1,17,000

Remarks.—A total provision of Rs. 1,62,000 for grant-in-aid to non-Government Primary Training Institutions has been made in the current year's budget. Ordinarily on the basis of the actuals of the last year, a provision of Rs. 1,62,000 should have been sufficient for this purpose for the next year. The present policy of Government, however, is to encourage the managements of the existing non-Government Primary Training Institutions to undertake expansion of their colleges in order to ensure the supply of trained teachers for the programme of expansion of primary education. Accordingly an appeal to that effect has been made to the managements of all the non-Government Primary Training Institutions. Assurance has also been given to the managements that they will be paid full recurring grants admissible under the rules in addition to the fee grants payable on account of students sent for training by the Educational Department and non-recurring grants for initial expenditure on equipment, furniture, etc., at $\frac{1}{2}$ rate, as a special case. The proposal that building grants at $\frac{1}{2}$ rate to those educational associations that may put up new buildings either to expand the existing training institutions or to open new ones is also separately under the consideration of Government. It is expected that there will be a good response to this appeal and as such there is likely to be considerable expansion of the existing institutions. It is, therefore, proposed to provide in the next year's budget an additional amount of Rs. 1,17,000 for the payment of grants to the non-Government Primary Training Institutions, including grants on the expenditure incurred by them on the payment of dearness allowance to their staff.

ITEM 52. Additional staff and grants to the Royal Institute of Science, Bombay, on account of increased admissions.

Recurrent	...	Rs. 19,392	Non-recurrent	...	Rs. 7,000
Total	...	Rs. 26,392	Ultimate annual recurrent	...	Rs. Nil.
(Rs. 26,000 in round figures).					

Remarks.—Owing to a great rush for admissions to the B.Sc. classes of the Science colleges in the Province this year 30 more students have been admitted this year to the Physics-Chemistry group of the Junior B.Sc. class of the Institute. There has also been an increase in general in the number of students admitted to this class as a whole and also in the other classes of the Institute. To cope with the increased work on account of these extra admissions, the following additional staff has been appointed by the Director of Public Instruction during the current year in anticipation of the sanction of Government.

- (1) 4 Assistant Lecturers—one each for Physics, Chemistry, Botany and Zoology—in the pay-scale of Rs. 130—10—200 plus house rent allowance and dearness allowance admissible under the rules.
- (2) 2 full time demonstrators—one each for Physics and Chemistry, in the pay scale of Rs. 75—5—175 plus dearness allowance admissible under the rules.
- (3) 4 Laboratory assistants—one each for the Physics, Chemistry, Botany and Zoology Departments—in the pay scale of Rs. 40—2—58—3—85 plus dearness allowance and compensatory local allowance admissible under the rules.
- (4) 4 laboratory hamals—one each for the Physics, Chemistry, Botany and Zoology laboratories—on Rs. 23 per mensem each plus dearness allowance admissible under the rules.

It is necessary to continue the above staff at least up to the end of February 1948.

2. Owing to extra admissions the Institute requires more funds for chemicals and apparatus as shown below:—

	1946-47	1947-48
	Rs.	Rs.
Non-recurring	9,140	7,000

3. The total cost involved in the above proposals during this year and the next will be as under:—

	1946-47	1947-48
	Rs.	Rs.
Staff	12,184	19,392
Non-recurring grants	9,140	7,000
	21,324	26,392

(Rs. 21,000 in round figures). (Rs. 26,000 in round figures).

4. It is proposed to make a provision of Rs. 26,000 in the new year's budget (1947-48) on account of additional staff etc. for the Institute.

37. EDUCATION—contd.

MINISTER IN CHARGE—HONOURABLE MR. B. G. KHER.

ITEM 53. Entertainment of additional staff in the Science Department at the Elphinstone College, Bombay.

Recurrent	...	... Ra.	5,300	Non-recurrent	...	... Ra.	...
Total	...	...	5,300	Ultimate annual recurrent	...	Nil.	

Remarks.—In view of the great rush for admissions to the Science Courses, the numbers of students admitted to the Science Classes of the Elphinstone College, Bombay, this year is 591. It is not possible for the existing staff of demonstrators to cope with the increased work on account of these extra admissions. At least four additional posts of demonstrators—2 for Physics and 2 for Chemistry are quite necessary for this purpose. These posts have therefore been sanctioned by Government during the current academic year. It is now proposed to continue these posts during the next year in the first instance and to include the requisite provision of Rs. 5,300 on that account in the next year's budget.

ITEM 54. Opening of an Urdu Basic Training Centre in the Province.

Recurrent	...	... Ra.	16,600	Non-recurrent	...	... Ra.	9,000
Total	...	...	25,600	Ultimate annual recurrent	...	...	24,900

Remarks.—The Board of Basic Education recommended that an Urdu Basic Training Centre should be opened at a suitable place in the Province. This recommendation has been accepted by Government. Accordingly, it is proposed to open such a Centre at a suitable place in the Province as a permanent measure. The proposal involves an extra expenditure of Rs. 25,600 (Rs. 16,600 recurring + Rs. 9,000 non-recurring) during the next year, as shown below. This amount is, therefore, proposed to be provided for in the next year's budget estimates.

	Recurring	Cost during 1947-48 for 9 months.
<i>Pay of Officers—</i>		Rs.
Principal (B. E. S. Class II in the scale of Rs. 170—500)	...	1,530
<i>Pay of Establishment—</i>		
2 Graduate Assistant Masters in the scale of Rs. 45—175 at Rs. 50 per mensem and special pay of Rs. 10 per mensem	...	900
1 Craft expert in the scale of Rs. 40—60	...	360
1 Assistant Craft expert in the scale of Rs. 25—40	...	255
<i>Allowances to part-time teachers at Rs. 10 per mensem—</i>		
(a) Drawing teachers	...	90
(b) Music teachers	...	90
(c) Physical Instructors	...	90
(d) Medical Supervisor	...	90
1 Fieldman at Rs. 30 per mensem in the scale of Rs. 30—5/2—60	...	270
1 Clerk in the scale of Rs. 25—5/2—95 at Rs. 30 per mensem	...	270
2 Peons at Rs. 14 and Rs. 13 per mensem	...	243
	Total	2,808
<i>Allowances and Honoraria—</i>		
Stipends to 30 students at Rs. 15 each	...	4,500
Travelling allowance Ordinary	...	200
Cost of living allowance to Principal	...	450
Dearness allowance to staff	...	1,494
<i>Contract Contingencies—</i>		
(i) Rent of building for hostel and Centre at Rs. 25 per mensem	...	2,250
(ii) Office expenses	...	200
(iii) Service Postage	...	100
(iv) Raw material for Craft work	...	600
<i>(c) Inferior servants paid from contingencies—</i>		
(a) Two cooks at Rs. 14 each per mensem	...	999
(b) One kitchen servant at Rs. 14 per mensem	...	
(c) One Kamathi at Rs. 14 per mensem	...	
(d) One Pagi at Rs. 15 per mensem	...	
(e) One Watchman at Rs. 14 per mensem	...	
(f) One Craft Servant at Rs. 14 per mensem	...	
(g) One Sweeper at Rs. 12 per mensem	...	

37, EDUCATION—contd.

MINISTER IN CHARGE—HONOURABLE MR. B. G. KHER.

Cost during 1947-48
for 9 months.

Rs.

Dearness allowance to—

(a) Two cooks at Rs. 20 per mensem each	...	...	...	}	1,440
(b) One kitchen servant Rs. 20 per mensem	...	...	...		
(c) One Kamathi at Rs. 20 per mensem	...	...	...		
(d) One Pagi at Rs. 20 per mensem	...	...	...		
(e) One Watchman at Rs. 20 per mensem	...	...	...		
(f) Craft servant at Rs. 20 per mensem	...	...	...		
(g) Sweeper at Rs. 20 per mensem	...	...	...		

Total Contingencies ... 5,589

Non-recurring—

(a) Furniture	...	...	...	...	3,000
(b) Equipment for craft work	...	...	...	...	3,000
(c) Science Apparatus	...	...	...	...	500
(d) Books, maps, etc.	...	...	...	...	500
(e) Furniture and utensils for hostel	...	...	...	...	2,000

Total non-recurring ... 9,000

Rs.

Grand Total—37, Education	Recurrent	...	3,38,702
	Non-recurrent	...	13,14,500
	Total	...	16,53,202

38. MEDICAL—contd.

MINISTER IN CHARGE—HONOURABLE DR. M. D. D. GILDER.

ITEM 55. Appointment of a Statistician for the Haffkine Institute, Bombay.

Recurrent	...	Rs. 4,463	Non-recurrent	...	Rs. Nil
Total	...	4,463	Ultimate annual recurrent	...	6,060

Remarks.—Five new scientific departments have now been added to the Haffkine Institute bringing the total number of departments at the Institute to nine. All the departments are engaged mainly in research work and are in charge of qualified research workers. The excellence of experimental work, however, depends on a proper planning of experiments and proper evaluation of the results obtained. This requires a specialised knowledge of mathematics and the assistance of a Statistician to put the work of the Haffkine Institute on a proper basis. In addition, the Institute is now engaging in extensive production of different biological and chemical products. To put these activities on a sound basis, cost accounting will also be essential for which the services of a Statistician are necessary.

It is therefore proposed to create a post of a Statistician at the Haffkine Institute on a permanent basis in the scale of Rs. 200—40/3—400 (E. Rs. at 240 and 320). (Probationers Rs. 150 for the first year and Rs. 180 for the second year.) The post will be a gazetted one and included in the General Provincial Service (Medical). It is also proposed to appoint the following additional staff to assist the Statistician:—

Computer on Rs. 95—5—140.

Typist on Rs. 50—5/2—90.

The Statistician and the other staff will be eligible for war or dearness allowance at the usual rates.

The proposal involves an annual expenditure of Rs. 6,060 on average basis. The provision required during 1947-48 will be Rs. 4,463.

ITEM 56. Opening of 100 beds in Sir Sassoon David Hospital at the J. J. Group of Hospitals, Bombay.

Recurrent	...	Rs. 1,66,404	Non-recurrent	...	Rs. 55,000
Total	...	2,21,404	Ultimate annual recurrent	...	1,76,449

Remarks.—Government has undertaken in agreement with the Governor's Hospital Fund and the Prince of Wales Reception Committee the liability to open the 382 closed beds at the J. J. Group of Hospitals, Bombay, and the G. T. Hospital, Bombay, as soon as its finances enable it to do so. Out of the beds at the J. J. Group of Hospitals, 100 beds were recently opened for use of military patients. These beds are now no more required for this purpose. The existing number of beds at the Hospital is found inadequate and many cases which in the opinion of the hospital authorities require hospitalisation have to be turned away for want of accommodation. It is proposed to make available to the members of the general public the 100 beds which were recently opened for military patients.

The proposal involves a recurring expenditure of Rs. 1,66,404 and a non-recurring expenditure of Rs. 55,000.

ITEM 57. Grant-in-aid to Ayurvedic and Unani Dispensaries.

Recurrent	...	Rs. 29,520	Non-recurrent	...	Rs. Nil
Total	...	29,520	Ultimate annual recurrent	...	Nil

Remarks.—Grants are paid by Government to allopathic dispensaries maintained by District Local Boards and Municipalities in accordance with the rules for payment of grants to Charitable Dispensaries. Government is of the opinion that Local Board and Municipal dispensaries of the Ayurvedic and Unani type should also receive grants-in-aid from Government. Since Government is subsidising rural medical relief centres of the Ayurvedic and Unani type opened under the rural medical relief schemes, it is only logical that such dispensaries opened by local bodies should be aided by Government. There are about 82 such dispensaries (including 2 Unani dispensaries maintained by District Local Boards and Municipalities excluding those at the District Headquarter places) it is proposed to give annual grants-in-aid to them on the basis of $\frac{1}{3}$ rd of their annual expenditure subject to a maximum of Rs. 360 per annum for a period of 3 years in the first instance from 1947-48. These grants will be subject to the condition that the Medical Officers in charge of dispensaries should be registered medical practitioners under the Bombay Medical Practitioners Act, 1938, and that the dispensaries should be open to the inspection of the Civil Surgeon and the Surgeon General. The proposal involves a recurring expenditure of Rs. 29,520 per annum.

ITEM 58. Additional staff for the Department of Pharmacology at the Haffkine Institute.

Recurrent	...	Rs. 21,576	Non-recurrent	...	Rs. Nil
Total	...	21,576	Ultimate annual recurrent	...	Nil

Remarks.—In order to meet the requirements of the provisions of the Drugs Act, 1940, Government sanctioned the establishment of a Pharmacology Department at the Haffkine Institute, Bombay. The functions of the Pharmacology Department of the Haffkine Institute are (1) Analytical control work required under the Drugs Act,

33, MEDICAL—contd.

MINISTER IN CHARGE—HONOURABLE DR. M. D. D. GILDER.

1940, and (2) Analytical work for private firms and individuals. So far the Department was examining the drugs for the Army and also carrying out analytical work on behalf of it. Experience gained during the past four years shows that when the Drugs Act, comes into operation, the number of samples for analysis—on an average basis will run into several thousands per annum. Experience has also shown that a large number of bio-assays have to be carried out. This work was so far done by the Assistant Director in charge of the Department. But in view of the large volume of the work involved, it would not be possible for him to cope with the increased work. As the work of the Pharmacology Department will increase enormously as a result of enforcement of the Drugs Act, with effect from April 1947, the following additional staff will be needed for implementing the provisions of the Act. The staff is to be appointed with effect from 1st March 1947, as the Drugs Act is to come into operation with effect from 1st April 1947.

Designation of appointment and scale of pay	Expenditure for 1947-48		Interim Relief
	Pay	Allowances	
	Rs.	Rs.	Rs.
Senior Pharmacologist BMS. Class I. Da. II (Scales 350-25-400 30-350-E.B. plus 585-35-750-E.B. 305-45-450 (Probationers Rs. 200 per mensem for 2 years) plus special pay Rs. 100 per mensem plus C. A. for loss of private practice Rs. 100 per mensem plus B. C. A. and war allowance as admissible under the rules.	4,800	1,200	C. A. 340 War Allowance 350 Bombay Gen. Allowance
Assistant Chemists G. P. S. Medical 220-10-300-20-440	2,540	600	War allowance 120
First Technicians Rs. 120-6-240 (Probationers Rs. 90—for 3 years)	4,320	1,348	Dearness Allowance 480
One Clerk, 50-3/2-90	600	312	Dearness Allowance 120
Four Laboratory attendants on Rs. 27 per mensem (Fixed)	1,296	1,152	Dearness Allowance 340
Two Peons on Rs. 23 per mensem (Fixed)	552	576	Dearness Allowance 120
	14,208	6,288	1,080
Grand Total		21,576	

ITEM 59. Grant-in-aid to N. M. Wadia Hospital, Poona, towards the construction of buildings and installation of an X-ray plant.

Recurrent	...	Rs. Nil.	Non-recurrent	...	Rs. 30,000
Total	...	30,000	Ultimate annual recurrent	...	Nil.

Remarks.—The N. M. Wadia Hospital, Poona, is maintained by the Church of Scotland Mission and is doing good work in the matter of providing medical relief to the poor. Government pays to this hospital an annual grant of Rs. 450 towards the cost of the telephones at the hospital and the residence of the Medical Officer. The hospital authorities have found it necessary to construct urgently two new buildings (1) a T. B. Ward for 19 patients and (2) Nurses' quarters, at an estimated cost of Rs. 20,000. Government has approved the proposal that a non-recurring grant equal to one-half of the net cost of the two buildings arrived at after deducting the amounts of private donations, if any, from the total expenditure but not exceeding Rs. 20,000, and an additional grant equal to one-half of the total actual cost not exceeding Rs. 10,000 on account of the X-ray plant, may be sanctioned to the hospital.

The proposal involves a non-recurring expenditure of Rs. 30,000 during the year 1947-48.

ITEM 60. Emery Hospital, Anand. Grant-in-aid for construction of nurses' quarters.

Recurrent	...	Rs. Nil.	Non-recurrent	...	Rs. 1,00,000
Total	...	1,00,000	Ultimate annual recurrent	...	Nil.

Remarks.—The Emery Hospital, Anand, is maintained by the Salvation Army, providing in all 240 beds. Arrangement has also been made at the Hospital for the training of 48 probationer nurses. The quarters providing for the nursing staff at present are very poor and inadequate and there are no amenities such as Reading Room, Sitting room, Recreation Room etc. and the hospital authorities have consequently found it difficult to retain the full complement of the nursing staff. They therefore propose to construct quarters for the nursing staff providing adequate accommodation and all the necessary amenities at an estimate cost of Rs. 3,05,465 and desire that Government should give them a grant-in-aid of Rs. 1 lakh towards the proposed work. This Hospital is doing work of medical relief and is also providing facilities for the training of nurses. In view of the urgent necessity of having a large number of trained nurses in this province it is proposed to give a grant of Rs. 1 lakh towards the construction of quarters for nurses at this Hospital. The Hospital authorities have agreed to the conditions put forth by Government namely, that (i) no proselytisation should be carried on among the students under training; (ii) recruitment to training school should from among all the communities by public advertisement; (iii) separate kitchen should be provided for the vegetarian nurses if they so desire; (iv) the non-christian students should be under no compulsion to attend Christian service and Bible classes and should have such facilities to attend religious services on their Sabbath or holidays as are allowed to Christians to enable them to attend the Salvation Army Service and (v) the administrative nursing posts of the Hospital should be open to the students of the Hospital training school both Christian and Non-Christians. The proposal involves a non-recurring expenditure of Rs. 1,00,000 during the year 1947-48.

ITEM 61. Training Schools for Nurses. Appointment of House and Linen Keeper on the Nursing establishment of,—and appointment of a watchman and two servants for the nurses' quarters at the Civil Hospital, Nasik.—Continuance of,—as a permanent measure.

Recurrent	...	Rs. Nil.	Non-recurrent	...	Rs. Nil.
Total	...	Nil.	Ultimate annual recurrent	...	13,283

- (1) To look after the comforts of the nurses in their quarters.
- (2) To Supervise over the servants attached to the nurses' quarters, and

2. Government had also sanctioned for a period of one year in the first instance, with effect from 1st April 1947, the post of a watchman and two posts of servants for the nurses' quarters at the Civil Hospital, Nasik, on pay of Rs. 15 per mensem each *plus* dearness allowance. The watchman is required for the safety of the student nurses residing in the Nurses' Home and the two servants are required for cleaning the quarters and utensils of the nurses and probationers. It is considered necessary to continue the services of the watchman and of the two servants permanently for the safety and comfort of the nurses. It is, therefore, proposed to continue the three servants as a permanent measure with effect from 1st April 1947.

Statement showing the scales of pay and allowances of the appointments of House and Linen Keepers at the following training schools for nurses proposed to be made permanent with effect from 1st April 1947.

Serial No.	Name of Hospital,	Scale of pay.	Messing.	Uniform.	Dhobi.	Quarters.	Dearness Allowance.	Average annual recurrent expenditure.
		Rs.	Rs.	Rs.	Rs.		Rs.	Rs.
1	G. T. Hospital, Bombay ..	75—5—120 (Average 108-12-0)	25 (at present increased to Rs. 45).	40 per annum.	2-8-0 per mensem temporarily increased to Rs. 2-14-0 per mensem.	Free	As admissible under the rules.	1,675
2	Civil Hospital, Ahmedabad ..	Do.	20	Do.	Do.	Do.	Do.	1,815
3	Civil Hospital, Surat ..	60—5—80 (Average 77-6-0).	Nd.	Do.	Do.	Do.	Do.	995
4	Do. Thana ..	Do.	Nd.	Do.	Do.	Do.	Do.	998
5	Do. Ahmednagar ..	Do.	Nd.	Do.	Do.	Do.	Do.	998
6	Do. Nasik ..	Do.	Nd.	Do.	Do.	Do.	Do.	998
7	Do. Jalgaon ..	Do.	15 per mensem	Do.	Do.	Do.	Do.	1,178
8	Do. Sholapur ..	Do.	Nd.	Do.	Do.	Do.	Do.	995
9	Do. Bijapur ..	Do.	Nd.	Do.	Do.	Do.	Do.	998
10	Do. Kolgaum ..	Do.	20 per mensem	Do.	Do.	Do.	Do.	1,238
11	Do. Dharwar ..	Do.	Nd.	Do.	Do.	Do.	Do.	995
								12,692
1.	Watchman and 2 servants, at the Civil Hospital, Nasik.		15 per mensem				Do.	+540
							Total ..	14,232

38, MEDICAL—contd.

MINISTER IN CHARGE—HONOURABLE DR. M. D. D. GILDER.

ITEM 62. Cama and Ambless Hospitals and G. T. Hospital, Bombay Establishment of Lady Almoner's Department at the—

Recurrent	...	Rs. 7,986	Non-recurrent	...	Rs. Nil.
Total	...	7,986	Ultimate annual recurrent	...	Nil.

Remarks.—At present there are no regular Almoner's Departments at the Cama and Ambless Hospitals and G. T. Hospitals, Bombay. In the former some honorary workers from the Bombay Presidency Women's Council were doing this work and in the latter there is an Honorary Almoner's Department with an Honorary Social worker without any remuneration and a peon. It is necessary to have a paid Almoner's Department at the big Hospitals. This fact has also been impressed upon by the Bombay Presidency Women's Council so far as Cama and Ambless Hospitals are concerned. In England the Almoner's Department is a well established branch of hospital staff and it has proved its worth both as regards social service to the patients and increased revenue to the hospital. In fact the necessity of an Almoner has long been accepted in England. It is, therefore, proposed to create Lady Almoner's Department at both these hospitals on the basis of one recently sanctioned by Government for the J. J. Hospital, Bombay for a period of one year in the first instance. The proposal has been approved by Government. It involves a recurring expenditure of Rs. 7,634 per annum as shown below :—

2 Lady Almoners (one at the G. T. and one at the Cama and Ambless Hospitals) on a pay of Rs. 250 per mensem plus dearness or war allowance and temporary additional pay as admissible under Government orders.

2 Peons (one at the G. T. Hospital and one at the Cama and Ambless Hospitals) on a pay of Rs. 35 per mensem plus dearness allowance and temporary additional pay as admissible under Government orders.

ITEM 63. V. S. Civil Hospital, Thana. Opening of a Training School for Nurses at—

Recurrent	...	Rs. 13,105	Non-recurrent	...	Rs. 4,419
Total	...	17,524	Ultimate annual recurrent	...	12,215

Remarks.—On account of the acute shortage of Nurses all over the Province, Government in 1942-43 opened six additional Training Schools for nurses at certain Civil Hospitals. At that time no Training School for nurses could be opened at the V. S. Civil Hospital, Thana as the number of beds at that hospital was then below 60 which is the minimum required for a Training School for general nursing. The number of beds at the Civil Hospital, Thana has since been increased to 84 (65 on general side and 19 on maternity side). The hospital is at present a centre for training midwives only. Though six additional training schools have been opened, the need for providing for the facilities for the training of additional nurses is as great as before, considering the large number of nursing personnel still required for the province. It is therefore now proposed to open a training school for general Nursing at the V. S. Civil Hospital, Thana, with 12 students, with effect from 1st April 1947. In the event of the training school being opened it will also be necessary to increase the number of trained nurses at the hospital by entertaining 2 additional nurses of the Sister's grade. The proposal for the opening of the training school for general nursing involves an extra recurring expenditure of Rs. 13,105 and non-recurring expenditure of Rs. 4,419 during the year 1947-48, and an ultimate annual recurring expenditure of Rs. 12,215 as shown below :—

Items.	Expenditure during 1947-48	Ultimate annual average recurring expenditure.
	Rs.	Rs.
<i>Recurring expenditure—</i>		
2 Sisters 60—5/2—95 (average 82-9-0)	1,320	1,980
12 Student Nurses at Rs. 15 per mensem	1,980	2,160
Messing allowance of 12 Student Nurses at Rs. 30 per mensem each	3,960	1,320
Uniform allowance to 2 Sisters at Rs. 5 per mensem each	110	120
Uniform allowance to 12 Student Nurses at Rs. 3 per mensem each	396	432
Dearness allowance to 2 Sisters at Rs. 26 per mensem each	572	.....
Dearness allowance to 12 Student Nurses at Rs. 26/3 per mensem each	1,144	.....
1 Cook, 1 Mate, at 1 Table servants at Rs. 15 per mensem each	495	540
Dearness allowance to 3 servants at Rs. 22 per mensem each	726	.....
Contribution towards Provident Fund of the Sisters	110	163
Contingencies (including water, electricity and other Miscellaneous expenditure)	642	700
Rent of building for Nurses' quarters to be hired for the additional staff at Rs. 150 per mensem	1,650	1,800
	13,105	12,215
<i>Non-recurring expenditure—</i>		
Furniture for quarters of trained staff and the student nurses, utensils for nurses mess and equipment of models, charts, books, etc. and other miscellaneous expenditure	4,419	.....
Total	17,524	12,215

38, MEDICAL—(contd.)

MINISTER IN CHARGE HONOURABLE—DR. M. D. D. GILDER.

ITEM 64. Creation of six posts of Housemen at St. George's Hospital, Bombay.

Recurrent	...	Rs.	6,192	Non-recurrent	...	Rs.	Nil.
Total	...	...	6,192	Ultimate annual recurrent expenditure	...	...	3,600

Remarks.—At present the medical staff at the St. George's Hospital, Bombay, is not adequate. This leads to the existing officers being overworked and to the dislocation of work in different departments of the hospital. No officer is continuously present in the Admission Office and the Casualty Department and the patients are, therefore, detained on many occasions in these sections till the officer is available. In view of the voluminous work of writing notes etc. it is not possible for the B. M. S. Officers attached to medical and surgical sections to take rounds with the Senior Medical Officers and take their orders. There is also no leave reserve for Out-Patients Department Officers. It is considered that appointment of six housemen on Rs. 50 per mensem each plus the usual dearness allowance and interim relief on the lines of those at J. J. Hospital, Bombay is necessary for the smooth working of the hospital. These appointments would relieve the present B. M. S. Officers of all duties other than those for which they have been appointed. The proposal involves an average recurring expenditure of Rs. 3,600 per annum.

ITEM 65. Making the temporary additional staff in the Surgeon General's office, permanent.

Recurrent	...	Rs.	Nil.	Non-recurrent	...	Rs.	Nil.
Total	...	...	Nil.	Ultimate annual recurrent	...	...	15,312

Remarks.—The work in the office of the Surgeon General with the Government of Bombay has increased considerably during recent years and in spite of all efforts on the part of that office the work was falling in arrears. On a representation made by the Surgeon General in the matter and with a view to avoid a serious breakdown, Government has sanctioned the following, additional establishment for the Surgeon General's office to cope with the additional work temporarily up to 28th February 1947.

Designation.	Scale of pay.
One Superintendent	Rs. 180—10—260 plus the Bombay Local Allowance, as admissible under the Bombay Civil Service Rules.
Two clerks (one of whom should be cashier and confidential clerk).	Rs. 130—5—175 plus the Bombay Local Allowance, as admissible under the Bombay Civil Service Rules.
One clerk	Rs. 80—5/2—95 plus the Bombay Local Allowance, admissible under the Bombay Civil Service Rules.
One clerk	Rs. 60—5/2—75 plus the Bombay Local Allowance, as admissible under the Bombay Civil Service Rules.
Two clerks	Rs. 25—5/2—55 plus the Bombay Local Allowance, as admissible under the Bombay Civil Service Rules.
Two typists	Rs. 25—5/2—65 plus the Bombay Local Allowance, as admissible under the Bombay Civil Service Rules.
One steno-typist	Rs. 60—5/2—75 plus the Bombay Local Allowance, as admissible under the Bombay Civil Service Rules.
Two peons	Rs. 23 per month plus house rent allowance of Rs. 4 per month each.

This additional staff was sanctioned on an experimental basis as Government intended to examine the case for additional staff after the war. Government, therefore examined again the necessity of the additional staff in the light of the position as it exists now in the office of the Surgeon General. It is found that there is a steady increase in the volume of work in this office due to the work pertaining to the post-war schemes and other growing activities of the Department. It is thus clear that for efficient running of the Surgeon General's office the temporary additional establishment is required on a permanent basis. It is, therefore, proposed to make the establishment in question permanent with effect from 1st April 1947. The proposal involves a recurring expenditure of Rs. 15,312 on an average basis, the additional provision required for the year 1947-48 being Rs. 18,760 which has already been provided in the next year's budget estimate.

ITEM 66. Increase in the staff of inferior servants at the Sassoon Hospitals, Poona.

Recurrent	...	Rs.	10,212	Non-recurrent	...	Rs.	Nil.
Total	...	...	10,212	Ultimate annual recurrent	...	...	3,576

Remarks.—The present number of ward-servants and sweepers at the Sassoon Hospitals, Poona, is 61 and 30 respectively as shown below:—

Ward servants	...	2	Sweepers.		
Theatre Room Assistants	...	4			
Male ward servants	...	36	Male sweepers	...	15
Female Ward servants	...	19	Female sweepers	...	15
		61			30

It is considered that 15 additional ward-servants and 4 additional sweepers are necessary for the smooth working of the institution. It is also proposed to convert the post of a male sweeper on Rs. 16 per mensem into that of a head-sweeper on 18 per mensem. The proposal involves an average annual recurring expenditure of Rs. 3,576.

38, MEDICAL—contd.

MINISTER IN CHARGE—HONOURABLE DR. M. D. D. GILDER.

ITEM 67. Appointment of Additional Senior Clerks in the Office of the Surgeon General with the Government of Bombay.

Recurrent	...	Rs.	8,019	Non-recurrent	...	Rs.	Nil.
Total	...	...	8,019	Ultimate annual recurrent	...	...	Nil.

Remarks.—It has been represented by the Surgeon General that the File Bureau Section of his office is understaffed with the result that very often files and papers cannot be traced at short notice. It is, therefore, necessary to improve the working of this Section by re-organising it on the lines of the Secretariat Departments by strengthening the existing staff by four more posts of clerks. It is not, however, possible to spare any hands from the existing staff for this Section. It is necessary, therefore, to sanction four additional posts of Junior Clerks for the Bureau.

The Surgeon General has also pointed out that the existing distribution of senior and junior clerks in his office is not uniform and creates administrative difficulties, mainly due to the lack of enough number of posts of senior clerks. It is quite necessary to strengthen the noting and drafting sections of the Surgeon General's office by the substitution of four posts of junior clerks by three posts of senior clerks on a higher scale of Rs. 130-5-170 and one more post of a clerk on Rs. 95-5-125. These clerks will be eligible, like other clerical staff in the Surgeon General's office, for Bombay Compensatory Allowance, Dearness Allowance and Special Additional temporary pay. It is, therefore, proposed to sanction four additional temporary posts of clerks on the scales mentioned above for the Surgeon General's office for a period of one year only in the first instance with effect from 1st April 1947. When these additional posts on higher scales of pay are sanctioned, four existing posts of junior clerks will be available for strengthening the File Bureau of the Surgeon General's Office. The proposal involves a recurring expenditure of Rs. 8,019, during the year 1947-48.

ITEM 68. Nursing Associations—Nursing establishment at Government Hospitals in the Province of Bombay, Transfer of control of Nursing Associations to Government.

Recurrent	...	Rs.	1,91,163	Non-recurrent	...	Rs.	Nil.
Total	...	...	1,91,163	Ultimate annual recurrent	...	...	8,55,535

Remarks.—Out of twenty-five Government hospitals in this Province the nursing staff at only five hospitals (at Cama and All Saints Hospitals, Bombay, M. A. Podar Hospital, Bombay, the Sassoon Hospitals, Poona, and Civil Hospitals at Broach and Rajnagar), is borne on the Government establishment. At the remaining twenty hospitals, the nursing staff is maintained by the Nursing Associations attached to the hospitals and is supplied to the hospitals through the agency of the Nursing Associations. The existing arrangement under which the medical staff in Government Hospitals is controlled by the Superintendent or Medical Officer in charge of the Hospital and the Nursing staff by the Matron and the Nursing Association is very unsatisfactory. Nursing is now regarded as an integral part of the modern hospital treatment, and, for obvious reasons, it is necessary that the Medical Officer in charge of the hospital should have full control over the nursing staff. The Superintendents or the Medical Officers who are directly concerned with the work of the nursing staff have no voice (according to the existing rules of the Nursing Associations) in the selection, promotion, or punishment of the nursing staff which matters rest entirely with the Honorary Secretary and Treasurer of the Nursing Association and its Committee, who do not come into actual contact with the work of the members of the nursing staff. Besides for some years there has been no increase in the annual income of the Nursing Associations and Government has to bear all the expenditure of the nursing staff. This is, borne out by the fact that against their estimated expenditure of Rs. 8,56,000, the income of the Nursing Associations (from sources other than Government grant and private nursing fees) is estimated at Rs. 98,000 only. The remaining expenditure naturally has to be borne by Government. The Associations have done their work of stimulating public interest in encouraging the profession of Nursing. There is now little left for them to do. It is also not advisable that the nursing service at Government Hospitals should be dependent on the amount of the public charity that the Nursing Associations are able to attract year by year. In the interest of efficiency and unified control it is necessary that Government should take over the control of the nursing staff at all the Government Hospitals in the Province. This is a very important proposal and a step towards the formation of a provincial Nursing Service which cannot be achieved so long as the staff remains under the control of the Nursing Associations.

The Nursing Associations which were consulted in the matter have no objection to Government taking over the control of the Nursing Staff at the Government Hospitals. The Associations, are, however, not willing to transfer their funds and endowments to Government, nor to give an annual contribution, towards the nursing arrangements at the Government Hospitals, but after the nursing staff at the Government Hospitals is taken over by Government, they would generally desire to continue functioning, changing their aims and objects so as to confine themselves to future private nursing, i.e., supplying nurses and midwives, etc., for Nursing Homes and for nursing at the homes of the general public and to utilise their funds in the best interest of the sick. The funds of the Association will thus be utilised towards one of the important needs of medical relief in future also. After the Nursing staff is taken over by Government, the income of about Rs. 98,000 of the various Nursing Associations, which is at present expended towards the expenditure on nursing arrangements at the hospitals will be lost to Government, as Government at present bears the difference between expenditure and income of the Association by making grants of equivalent amount to those bodies. This loss, therefore, represents the ultimate extra recurring expenditure to Government involved in this proposal. Considering the importance of the problem, the extra cost involved is not considerable. The extra liability on Government will not decrease in any way even if the proposal is postponed for some time. It is, therefore, proposed

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to take over the nursing arrangements at present maintained by the Nursing Associations at the various Government Hospitals under the direct control of Government and bring the nursing staff on the Government establishment with effect from 1st March, 1947.

In the current year's budget, a provision of Rs. 6,64,432 is made on account of grant-in-aids to the Nursing Associations. As the staff of the various Associations is to be taken over by Government, the total recurring cost to Government in the next year is estimated at Rs. 8,55,535. The extra recurring cost to Government during the next year will be Rs. 1,91,103 only. An additional provision of Rs. 1,91,103 will have to be made in the next year's budget estimates under "38 Medical".

ITEM 69. Increase in the honorarium of Subsidised Medical Practitioners.

Recurrent	...	Rs.	75,900	Non-recurrent	...	Rs.	Nil.
Total	...	Rs.	75,900	Ultimate annual recurrent	...	Rs.	Nil.

Remarks.—The Subsidised Medical Practitioners appointed under the Rural Medical Relief Scheme are paid honorarium at the rate of Rs. 50 per mensem (temporarily raised to Rs. 55) in the case of Allopathic Subsidised Medical Practitioners and Rs. 30 per mensem (temporarily raised to Rs. 35) in the case of Ayurvedic and Unani Subsidised Medical Practitioners. Under the Post-War Reconstruction Scheme of opening Subsidised Medical Practitioners' Centres Government has sanctioned an honorarium of Rs. 75 per mensem to Allopathic and Rs. 50 per mensem to the Ayurvedic and Unani Subsidised Medical Practitioners. It is now proposed to pay the same honoraria to the Subsidised Medical Practitioners appointed under the Rural Medical Relief Scheme as has been sanctioned to the Subsidised Medical Practitioners under the Post-War Reconstruction Scheme. This will be subject to the condition that the District Local Boards agree to bear one-fifth of the additional expenditure involved. The grant of the increased subsidy as proposed above will, as in the case of the Subsidised Medical Practitioners under the Post-War Reconstruction Scheme, be subject to the condition that the licentiate Subsidised Medical Practitioners (Allopathic) hold a Sanitary Inspector's Certificate and undertake vaccination and all anti-epidemic work and the work of Medical Officer of Health while in the case of Ayurvedic and Unani it will be subject to the condition that these Subsidised Medical Practitioners will undertake to undergo the revised course at present under the consideration of the Surgeon General and are willing to do Public Health Work. Government has sanctioned an additional remuneration of Rs. 10 per mensem to Allopathic Subsidised Medical Practitioners in certain districts for doing the work of vaccination and revaccination and other general public health work. The additional remuneration referred to above will be merged in the increase of Rs. 25 proposed in the honorarium to Allopathic Subsidised Medical Practitioners. At present there are 107 Allopathic Subsidised Medical Practitioners who are in receipt of the additional remuneration of Rs. 10 per mensem. The extra expenditure involved in the proposed is Rs. 75,900. The Rural Medical Relief Scheme, has been sanctioned for the present up to 31st March, 1951.

ITEM 70. Sir D. M. Petit Hospitals, Bombay. Opening of 16 additional beds.

Recurrent	...	Rs.	23,178	Non-Recurrent	...	Rs.	8,650
Total	...	Rs.	31,828	Ultimate annual recurrent	...	Rs.	Nil.

Remarks.—Government has undertaken in agreement with the Governor's Hospital Fund and the Prince of Wales Reception Committee the liability to open the 382 closed beds at the J. J. Group of Hospitals, Bombay, and the G. T. Hospital, Bombay, as soon as its finances enable it to do so. There are at present 24 gynaecological beds at the Sir D. M. Petit Hospitals, Bombay. This number is found to be inadequate and several patients who require hospitalisation in the opinion of the hospital authorities have to be sent away for want of accommodation. Also for want of beds, the patients on whom minor operations are performed cannot be kept as in-patients. It is now proposed to open 16 additional beds at the Sir D. M. Petit Hospital for a period of three years in the first instance. The proposal involves a recurring expenditure of Rs. 23,178 and a non-recurring expenditure of Rs. 8,650 as shown below :—

							Rs.
I. Recurring Expenditure Establishment—							
(a) Inferior servants pay—							
3 Ward servants at Rs. 22 per mensem each	...	...	...	...	...	...	792
2 Sweepers at Rs. 25 per mensem each	...	...	...	...	...	...	600
<i>House rent—</i>							
House-rent for five servants at Rs. 4 per mensem	...	...	...	...	...	...	240
Clothing to servants (five)	...	...	...	...	...	...	58
							1,690
Dearness allowance at the existing rate for five servants	...	...	...	...	...	...	1,440
Temporary additional pay	...	...	...	...	...	...	300
							3,430

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(b) Nursing Establishment—						Rs.
Senior staff nurse—pay Rs. 80—5—120	...	...	...	...	...	1,200
4 Probationers—Pay Rs. 15—5—25	...	...	...	...	...	960
Board and other expenses for 5 nurses at Rs. 75 per mensem each	...	...	...	...	...	4,500
						6,660
Dearness allowance for 5 Nurses at 1/3 the present rate	...	...	...	...	...	488
Temporary additional pay	...	...	...	...	...	600
(c) Contingencies						12,000
						13,088
Total recurring expenditure						23,178
II. Non-recurring expenditure—						
(a) Equipment such as cots, lockets, bedding, crockery, etc.	...	...	...	...	...	6,600
(b) Surgical instruments	...	...	...	...	...	1,000
(c) Electric Fans, gas rings, etc.	...	...	...	...	...	1,050
Total non-recurring expenditure						8,650

ITEM 71.—Grants to Ayurvedic teaching institutions and hospitals.

Recurrent	...	Rs. Nil.	Non-recurrent	...	Rs. 1,00,000
Total	...	1,00,000	Ultimate annual recurrent	...	Nil.

Remarks.—It is proposed to provide an amount of Rs. 1 lakh for the payment of special non-recurring grants to Ayurvedic teaching institutions which have been accorded permanent recognition by the Board of Indian Systems of Medicine. The sum of Rs. 1 lakh is proposed to be distributed to the various institutions subject to the condition that the institutions concerned spend at least an equivalent amount from their own funds for new buildings and equipment.

ITEM 72. Cama and Albless Hospitals, Bombay. Construction of an Administrative Block and a new Operation Theatre.

Recurrent	...	Rs. 2,000	Non-recurrent	...	Rs. 50,000
Total	...	52,000	Ultimate annual recurrent	...	2,000

Remarks.—The need for the construction of an Administrative Block at the Cama and Albless Hospitals Bombay, has already been recognised by Government. The work was administratively approved by Government Resolution, General Department, No. 1216/33, dated the 27th January 1942. It could not, however, be undertaken owing to the restrictions on building activity. The present operation theatre has many drawbacks and does not satisfy modern standards. It is now proposed to construct an administrative block and an up-to-date operation theatre from the donation of Rs. 1,00,000 offered by Mr. M. G. Desai. The cost of the work is estimated to be Rs. 1,50,000. The expenditure to Government involved in the proposal is as shown below :—

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B-1 Presidency Hospitals and Dispensaries.					
B-1 (f) Cama and Albless Hospitals, Bombay.					
B-1 (f) (4) Contingencies	...	...	...	...	2,000
Expenditure to Government on account of the construction of the administrative block and the operation theatre	...	...	...	...	50,000
					Rs.
Grand Total—38, Medical				{ Recurrent	5,59,638
				{ Non-recurrent	3,48,069
				Total	9,07,727

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ITEM 73. Continuance on a permanent basis of the Health Unit Organisation at Sirur.

Recurrent	Rs.	Nil.	Non-recurrent	Rs.	Nil.
Total	Rs.	Nil.	Ultimate annual recurrent	Rs.	46,625

Remarks.—The Health Unit Organisation at Sirur was started in 1939 in collaboration with the International Health Division of Rockefeller Foundation, New York, for a period of five years in the first instance. Under the existing orders of Government the Health Unit will continue up to 28th February 1947. The primary objects of the Health Units are :—

1. Improvement of vital statistics both in respect of completeness of registration and in respect of better classification and record of the cause of death.
2. Immunization against and control of infectious diseases.
3. Improvement of environmental Hygiene with special emphasis on water supply, drainage, sanitation, housing, provision of sanitary amenities.
4. Maternity and Child Welfare Work.
5. Malaria control.
6. Programme of school health work including detection and correction of defects and follow up.
7. Health Education in School and of the general public.
8. Training in rural health work.

Health Units are valuable for field training of the regular public health staff and rural medical practitioners and for the study of health problems affecting the rural population and testing of improved methods. The Health Unit at Sirur has done very valuable work up to now. It is, therefore, proposed to continue it on a permanent basis.

The proposal involves a recurrent expenditure of Rs. 40,439 during the year 1947-48 as shown below and an ultimate annual recurrent expenditure of Rs. 46,625. The necessary provision has been included in the next year's budget estimate.

			Recurrent expenditure during 1947-48.		
(1) Pay of Establishment—			Rs.		
1 Medical Officer of Health.	Rs. 300—40/3—500	...	...	...	3,300
1 Lady Doctor.	Rs. 150—10—190	...	...	...	1,650
1 Public Health Nurse.	Rs. 250—10—350	...	...	...	2,750
4 Sanitary Inspectors.	Rs. 60—5—80	...	...	...	2,640
4 Health Visitors.	Rs. 75—10/2—175	...	...	...	3,300
8 Midwives.	Rs. 50—5—70	...	...	...	4,400
1 Clerk.	Rs. 80—5/2—95	...	...	...	880
1 Clerk.	Rs. 25—5/2—55 (with initial pay of Rs. 30 per mensem to a qualified candidate)	...	...	...	330
2 Peons.	Rs. 14 per mensem	...	...	...	308
4 Sanitary Orderlies.	Rs. 14 per mensem each	...	...	...	616
Temporary Additional pay	...	...	...	...	2,475
Total			...	...	22,649

(2) Allowances and Honoraria—

Permanent travelling allowance.			Rs.
1 Medical Officer of Health.	Rs. 80 per mensem	...	880
1 Lady Doctor.	Rs. 50 per mensem	...	550
1 Public Health Nurse.	Rs. 50 per mensem	...	550

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	Rs.
4 Sanitary Inspectors. Rs. 20 per mensem each	880
4 Health Visitors. Rs. 20 per mensem each	880
8 Midwives. Rs. 15 per mensem each	1,320
1 Office Peon. Rs. 5 per mensem	55
4 Sanitary Orderlies. Rs. 3 per mensem each	132
Temporary increase by 50 per cent	2,624
Quarter and Uniform allowance to Public Health Nurse	550
Total	8,421
Dearness allowance Total	5,099

(3) Contingencies—

	Rs.
Non-contract contingencies including office accommodation	1,470
Supplies and Services, drugs, vaccine, etc.	2,800
Total	4,270
Grand Total	40,439

Pay-scales and allowances of the staff are subject to revision later.

ITEM 74. Additional temporary establishment for the office of the Executive Engineer, Public Health Works Division.

Recurrent	Rs.	8,500	Non-recurrent	Rs.	Nil.
Total	Rs.	8,500	Ultimate annual recurrent	Rs.	Nil.

Remarks.—The Public Health Engineer to Government has recommended that the additional temporary establishment as detailed in the margin is required for the office of the Executive Engineer, Public Health Works Division, in order to cope with the increase in work in the Divisional office due to the creation of two village Water Supply Sub-Divisions (one for Bhal Tract in Ahmedabad District and the other for Poona District) in that Division. It is, therefore, proposed to sanction the establishment on a temporary basis for a period of one year in the first instance from the 1st April 1947. The cost involved during the year 1947-48 is as under:—

	Rs.
(i) Pay of Establishment	5,900
Temporary additional pay	700
(ii) Allowances:—	
Dearness allowance	1,900
Total	8,500

ITEM 75. Additional establishment for the Poona Water Works Division.

Recurrent	Rs.	6,094	Non-recurrent	Rs.	Nil.
Total	Rs.	6,094	Ultimate annual recurrent	Rs.	Nil.

Remarks.—As the Water Works at Satara, Pandharpur and Salsette have been recently added to the Poona Water Works Division, the maintenance of these works along with other five Sub-Divisions has become a very heavy charge and has thrown extra work on the already overworked Divisional Office. With a view, therefore, to relieve the Executive Engineer of routine work and his establishment of the abnormal pressure of work, it is

39, PUBLIC HEALTH—contd.

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proposed to create the following temporary posts for a period of one year, in the first instance from 1st April 1947 :—

Number and Designation of the Post.						Pay-scale.
						Rs.
One Personal Assistant to the Executive Engineer, Poona Water Works Division.						Bombay Service of Engineers Class II.
Two clerks						25-5/2-65.
The cost involved during the year 1947-48 will be as under :—						
(i) Pay of Officer						Rs. 3,520
(ii) Pay of clerks						1,056
(iii) Temporary additional pay						330
(iv) Allowances—						
Dearness allowance						616
Cost of living allowance						572
Total						6,094

ITEM 76. Additional establishment for the offices of the Director of Public Health, and Assistant Directors of Public Health owing to increase in the work.

Recurrent	...	Rs.	18,736	Non-recurrent	...	Rs.	Nil.
Total	...	Rs.	18,736	Ultimate annual recurrent	...	Rs.	Nil.

Remarks.—As the clerical work in the Public Health Department has considerably increased due to the expansion in public health activities Government administratively approved in August 1946 the additional staff consisting of one Senior Assistant, one Junior Assistant, one typist for the Office of the Director of Public Health and 3 clerks for the Offices of the Assistant Directors of Public Health and 10 clerks for the Offices of the District Health Officers for a period of 3 years, in the first instance. It is now proposed to sanction the staff during the next year and till the period of 3 years as approved, with this modification that the total number of additional clerks for the Offices of the District Health Officers should be increased from 10 to 13 and the pay-scale of these clerks should be raised from Rs. 25-5/2-55 to Rs. 40-5/2-80. The increase in the number of additional clerks by 3 is due to the appointment of District Health Officers in the 3 additional Districts of Belgaum, Ratnagiri, and Poona. The additional staff and expenditure will, therefore, be as follows :—

<i>Pay of Establishment—</i>						Rs.
<i>For the Office of the Director of Public Health.</i>						
One Senior Assistant, pay Rs. 135-5-180. 135 × 11						1,485
One Junior Assistant, pay Rs. 95 × 11						1,045
One typist clerk, pay Rs. 60-5/2-75. 60 × 11						660
<i>For the three offices of the Assistant Directors of Public Health, in charge Registration Districts.</i>						
Three clerks (one for each office) pay Rs. 80-5/2-95. 80 × 3 × 11						2,640
<i>For the 13 offices of the District Health Officers.</i>						
13 clerks (one for each office) pay Rs. 40-5/2-80. 40 × 13 × 11						5,720
Total						11,550

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<i>Allowances, Honoraria, etc.</i>		Rs.
Dearness allowance to 3 clerks in the Director of Public Health's office at Rs. 26 per mensem each $26 \times 3 \times 11$	...	858
Dearness allowance to 2 clerks of the Assistant Directors of Public Health (Pooná and Ahmedabad) at Rs. 26 per mensem each $26 \times 2 \times 11$	...	572
Dearness allowance to 1 clerk of the Assistant Director of Public Health (Belgaum) at Rs. 22 per mensem 22×11	...	242
Dearness allowance to 11 clerks of District Health Officers (except Pooná and Ahmedabad) at Rs. 22 per mensem $22 \times 11 \times 11$	...	2,662
Dearness allowance to 2 clerks of the District Health Officers (Ahmedabad and Pooná) at Rs. 26 per mensem $26 \times 2 \times 11$	...	572
Total	...	4,906
Interim relief	...	2,280
Total recurrent cost for 1947-48	...	18,736

Note.—The pay-scales mentioned above are subject to revision later.

ITEM 77. Improvements to Salsette Water Supply.

Recurrent	...	Rs. Nil.	Non-recurrent	...	Rs. 3,03,000
Total	...	3,03,000	Ultimate annual recurrent	...	Nil.

Remarks.—The provision is intended for the following works :—

	Estimated cost (works portion).	Proposed Provision.
	Rs.	Rs.
(a) Overhauling the distribution mains at Juhu	1,51,394	1,00,000
(b) Overhauling the distribution mains at Vile Parle	1,59,372	1,00,000
(c) Overhauling the distribution mains at Santa Cruz	1,84,086	1,00,000

The existing mains were designed for a population much smaller than the present. Owing to increase in population the demand for water supply has considerably increased. Many house connections have to be refused as the mains are at present overburdened. It is, therefore, necessary to overhaul and replace the existing mains by those of bigger diameter. The plans and estimates for the works have been received and are under scrutiny in the Secretariat.

The proposed provision for works also involves a provision of Rs. 3,000 on account of Secretariat charges at 1 per cent.

ITEM 78. Providing drainage system for the Infectious Diseases Hospital, Pooná.

Recurrent	...	Rs. Nil.	Non-recurrent	...	Rs. 60,000
Total	...	60,000	Ultimate annual recurrent	...	Nil.

Remarks.—It is proposed to provide underground drainage system for the Infectious Diseases Hospital, Pooná in accordance with the bye-laws of the Pooná Suburban Municipality. Out of the cost of this work, 32 per cent. will be borne by Government and 68 per cent. will be recoverable from local bodies concerned which contribute towards the running expenditure of the Hospital.

ITEM 79. Conversion of the temporary Ambernath Water Supply Sub-Division into a permanent one.

Recurrent	...	Rs. Nil.	Non-recurrent	...	Rs. Nil.
Total	...	Nil.	Ultimate annual recurrent	...	14,000

Remarks.—The Ambernath Water Supply Sub-Division has been in existence on temporary basis since 1947 to execute the water supply works round about Ambernath. The Sub-Division caters to the needs of surrounding areas, viz., Ambernath, Badlapur, Kulgao, the Military Stations and Camps at (i) Transit Camp, Kalyan. (ii) Mili-

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tary Dairy Farm, (iii) Nevali Aerodrome and (iv) Ordinance Case Factory. At present the following works are in charge of this Sub-Division :—

- (i) Maintenance and repairs to Ambarnath Water Supply.
- (ii) Maintenance and repairs to Matheran Water Works.
- (iii) Maintenance and repairs to Uran Water Works.
- (iv) Maintenance and repairs to evacuation Camp at Kalyan.

In addition to the above works it is proposed to entrust the works of maintenance and repairs to Nasik Water Supply Scheme, the Construction of Storage Dam at Matheran, etc., to this Sub-Division. The Sub-Division will also have to carry out the water supply to Kalyan and Dombivali.

The Ambarnath Water Works, of late, are working for 24 hours daily and supplying water to the maximum of 2.7 million gallons per day. The consumption of water from these Water works and the revenue derived therefrom have been increasing as will be seen from the following figures :—

Year.	Water consumption. Million gallons.	Revenue realised. Rs.
1941-42	75	35,507
1942-43	90	45,605
1943-44	132	67,924
1944-45	461	212,439
1945-46	841	499,875
1946-47	900*	525,000*

* Anticipated figures.

The consumption of water has by now increased by ten times as compared with the consumption of water when the Sub-Division first came into being.

It is considered that even after the Bhivpuri Project of the Bombay Municipality comes into existence which, however, is not likely for some years, it will not in any way affect the necessity of this Sub-Division.

In view of the facts stated above and especially the desirability of providing adequate facilities for water supply to each village, which is now one of the prime concerns of Government, it is considered that there is sufficient justification to make the Sub-Division together with its establishment permanent. It is accordingly proposed to make permanent with effect from 1st April 1947, the Sub-Division and its establishment as noted in the margin.*

- * (i) One Deputy Engineer.
- (ii) Two Overseers.
- (iii) One Assistant Draftsman.
- (iv) One Tracer.
- (v) Four Clerks.
- (vi) Four Peons.

The cost involved during the year 1947-48 is Rs. 20,100 as detailed below has already been provided in the budget :—

	Rs.
(a) Pay of officers	3,400
(b) Pay of Establishments	7,000
Temporary additional pay	1,300
(c) Allowances—	
(i) Travelling Allowance	2,900
(ii) Dearness Allowance	3,900
(iii) Cost of Living Allowance	600
(d) Contingencies	1,000
	20,100

ITEM 80. Appointment of staff for dealing with epidemics.

Recurrent	Rs. 2,17,612	Non-recurrent	Rs. Nil.
Total	2,17,612	Ultimate annual recurrent	Nil.

Remarks.—In 1942, Government sanctioned as an experimental measure epidemic staff consisting of 20 Epidemic Medical Officers and an equal number of Sanitary Inspectors with the necessary inferior staff to form epidemic Shock Squads and to assist the staff of the Local Boards in taking measures to check and control the epidemics. The expenditure for the staff was being financed from the Special Development Fund for the last five years including the current year. The necessity has been felt now to make the staff permanent from the next year i.e. 1947-48.

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Government also pays grants to the District Local Boards towards their expenditure on epidemics if they are unable to meet the entire expenditure on epidemic control measures from their own resources. For this purpose a provision of Rs. 10,000 is proposed to be made in the next year's budget. The following expenditure is, therefore, proposed to be provided in the next year's budget :—

		Expenditure for 1947-48,
		Rs.
<i>Pay of Establishment—</i>		
20 Epidemic Medical Officers (scale of Rs. 200—10—250) (200×12×20)	...	48,000
Special pay Rs. 30 per mensem each	... ..	7,200
		55,200
20 Sanitary Inspectors (scale of Rs. 70—10/2—150) (75×12×20)	... ..	18,000
40 Peons at Rs. 14 per mensem each (14×12×40)	... ..	6,720
8 Mukadams. (Rs. 20×12×8)	... ..	1,920
32 Sanitary Orderlies at Rs. 14 per mensem. (Rs. 14×12×32)	... ..	5,376
Interim Relief	... ..	9,600
	Total ...	96,816
<i>Allowances and Honoraria—</i>		
Fixed permanent travelling allowance—		
Epidemic Medical Officers at Rs. 60 per mensem each	... ..	14,400
Sanitary Inspectors at Rs. 30 per mensem each	... ..	7,200
Peons at Rs. 6 per mensem each	... ..	4,320
Mukadams at Rs. 15 per mensem each	... ..	1,440
Sanitary Orderlies at Rs. 6 per mensem each	... ..	3,456
Compensatory allowance to Epidemic Medical Officers	... ..	4,800
Cost of living allowance to Epidemic Medical Officers	... ..	9,600
Dearness allowance to other staff	... ..	24,480
	Total ...	69,696
Contingencies	... ..	41,100
Grants to Local Bodies on account of their expenditure on epidemics	... ..	10,000
	Grand Total ...	2,17,612
		Rs.
Grand Total—39, Public Health	Recurrent	2,50,942
	Non-recurrent	3,63,000
	Total ...	6,13,942

40, AGRICULTURE.

MINISTER IN CHARGE—HONOURABLE MR. M. P. PATHI.

ITEM 81. Increase in Government grant to the Institute of Agriculture, Anand.

Recurrent	...	Rs.	Nil.	Non-recurrent	...	Rs. 20,000
Total	...	..	20,000	Ultimate annual recurrent	...	Nil.

Remarks.—Government has accepted a donation of Rs. 15 lakhs. Rs. 9 lakhs from the Trustees of the Sheth Mansukhlal Chhaganlal Trust and Rs. 6 lakhs from those of the Sheth Munglal Goenka Trust for the purpose of establishing two complementary Institutes known collectively as the Institute of Agriculture, Animal Husbandry and Dairying at Anand, district. Kaira. The objects of the Institute are mainly to impart education and training in animal husbandry, dairying, animal genetics and nutrition, the science and practice of agriculture, rural hygiene and development of village industries, to develop and maintain pedigree herds of the best milch cows and dry cattle and provide for multiplication and distribution thereof. As one of the objects of the Institute is to improve livestock in the Province and to assist rural development generally Government handed over to the Governing Body of the Institute the cattle farm at Chharodi in the Ahmedabad District and the agricultural farm at Surat.

Under the agreement entered into by Government with the trustees of the two trusts referred to above, the management of the Institute vests in a Governing Body consisting of 7 members, of whom 3 are appointed by the Trustees and 4 by Government. Of the latter at least 1 is a non-official. Government has agreed to pay annually to the Institute in addition to the interest at $\frac{3}{4}$ per cent. on the capital amount, which is subject to certain conditions, an amount not exceeding Rs. 60,000 towards the maintenance, conduct and upkeep of the Institute. Government has also agreed to bear the expenditure to be incurred for the acquisition of the lands required for the purposes of the Institute. The total amount already expended from Government revenues for the purpose is Rs. 4,53,273. The agreement with the trustees further provides that in addition to any money spent on the acquisition of land for the Institute, Government shall give the Governing Body such additional funds as it may consider necessary for erecting buildings, for purchasing the necessary equipment and for meeting such expenditure as may be necessary for starting, organising and maintaining the Institute. On account of the heavy rise in prices of all articles particularly of cattle feeds, of increase in dearness allowance and pay of the staff and increase in scholarships to the students the income of the Institute is not sufficient to meet its expenditure. Government has sanctioned an additional grant-in-aid of Rs. 20,000 to the Anand Institute during the current year. It is proposed to continue the additional grant-in-aid of Rs. 20,000 per annum for a further period of 3 years commencing from 1947-48.

ITEM 82. Continuance of Tegur Cattle Farm as nucleus for breeding Dangi and Nimar Cattle.

Recurrent	...	Rs.	15,998	Non-recurrent	...	Rs.	Nil.
Total	...	..	15,998	Ultimate annual recurrent	...	..	Nil.

Remarks.—Before 1940 the Tegur Cattle Farm was used solely for grading up local cattle by the use of good breeding bulls of the Anziri Mahal type and was then devoted to production of bullocks. The natural result was that the then existing stock on the farm was of a heterogeneous type and with some exceptions fit only to be disposed of. Government reorganised the farm during 1940-41 and continued it as a nucleus for the establishment of small herds of Dangi and Nimar Cattle for the production of suitable dual purpose cattle, particularly for the Konkan Division for a period of 3 years in the first instance at an estimated cost of Rs. 14,531. The expenditure on the reorganised Farm was financed from the Special Development Fund. On the expiry of the period of three years, the farm was continued for a further period of 3 years from 1st April 1943 and thereafter for a further period of one year. The sanctioned period of the Farm expires on 31st March 1947. As there is a demand for the cattle of the above two breeds in the tract, it is proposed to continue the Farm on its present site for a further period of one year from 1st April 1947 in the first instance. The expenditure will be met from ordinary revenues as it cannot now be financed from the Special Development Fund. The cost involved in the proposal during 1946-47 as shown below will be financed from the general revenues :—

Pay of Establishment—		Rs.
One Manager (Agricultural Assistant) in the scale of Rs. 35—5/2—60—4—100	...	605
One clerk in the scale of Rs. 25—5/2—55	...	275
One mukadam in the scale of Rs. 20—1—40	...	231
One peon on Rs. 13 per mensem	...	143
Additional pay for above at Rs. 10 per mensem	...	110
at Rs. 5 per mensem	...	165
Total Pay of Establishment	...	1,529

Allowances, Honoraria, etc.—

Travelling allowance (ordinary)	...	170
Dearness allowance	...	902
Compensatory allowance for the Agricultural Assistant at Rs. 5 per mensem	...	55

Total Allowances, Honoraria, etc. ... 1,127

40, AGRICULTURE—contd.

MINISTER IN CHARGE—HONOURABLE MR. M. P. PATIL.

Contingencies—	Rs.
Petty construction and repairs	916
Office expenses and miscellaneous	115
Service postage and telegrams	60
Upkeep and running of Machinery	275
Purchase of deadstock	458
Cultivation charges	4,125
Purchase and upkeep of livestock	7,333
Purchase of books	60
Total, Contingencies	13,342
Grand Total	15,998

ITEM 83. Extension of the Sheep Breeding Schemes.

Recurrent	Rs. 33,203	Non-recurrent	Rs. 43,060
Total	76,263	Ultimate recurrent	N/A

Remarks.—The Sheep Breeding Scheme, Poona, was sanctioned by Government in 1937 at a total cost of Rs. 85,122 spread over a period of ten years. The scheme is being financed by the Imperial Council of Agricultural Research and the Bombay Government. The contribution of the Research Council and this Government are limited to Rs. 76,390 and Rs. 8,732 respectively. The main objects of the scheme are:—

- (1) Improvement of Deccan Sheep by selection.
- (2) Adaptability of the merino to Deccan environment.
- (3) Cross-breeding of Deccan sheep by merino for ascertaining the possibility of breeding fine woolled sheep.
- (4) Miscellaneous problems of sheep husbandry including treatment of ailments and diseases of sheep.

The scheme was started on 1st November 1937 and is due to terminate on 31st October 1947.

The addition to the Wool Analysis Laboratory as an aid to the Sheep Breeding Scheme, Poona, was sanctioned for a period of three years in the first instance from 12th December 1940 at a total cost of Rs. 9,300 (Rs. 3,400 non-recurring and Rs. 5,900 recurring). The contribution of the Imperial Council of Agricultural Research towards the scheme amounted to Rs. 5,900 and that of the Bombay Government Rs. 3,900. The scheme was extended for a further period of three years and eleven months at a cost not exceeding Rs. 6,300 to the Research Council. The function of the laboratory is two-fold. In the first place it carries out the routine analysis of the fleeces for individual selection. Secondly it serves as a guide to the breeding policy followed on the research farms by analysing the results of the performance of the stud sheep. The sanctioned period of the scheme terminates on 31st October 1947.

The scheme for developmental research in sheep breeding at Javale in Sangola taluka of the Sholapur district was sanctioned for a period of three years in the first instance from 23rd December 1940 at a cost of Rs. 13,800 (Rs. 6,944 non-recurring, Rs. 6,856 recurring). The share of the Imperial Council of Agricultural Research towards the scheme amounted to Rs. 6,900 and that of the Bombay Government Rs. 6,900. The scheme was extended for a further period up to 31st October 1947 at a cost not exceeding Rs. 5,000 to the Research Council. The object in establishing this sub-station is to test the results of selective breeding of the Deccan Sheep in the rural environment and study the extent of improvement which can be brought about among the flocks owned by the shepherd. The work so far done is summarised below:—

- (1) Selective breeding of the Deccan Sheep at the sub-station.
- (2) Establishment of the white flocks among the shepherds.
- (3) Problems regarding sheep husbandry in the rural areas.

This sub-station is of utmost importance as a liaison between the research in sheep breeding and the shepherd. Without this link the efforts to produce a new type of sheep would be of little economic importance to the country. The sanctioned period of this scheme terminates on 31st October 1947.

It is proposed to extend these three schemes for a further period of five years from 1st November 1947 to 31st October 1952. The proposal for the establishment of a sheep breeding sub-station at Belgaum is also included in the Sheep Breeding Scheme, Poona, as the work at this station will form part of the co-ordinated efforts in laying out foundation for evolving new strains of fine woolled sheep.

The expenditure on each of these schemes during the period of extension amounts to as follows:—

(1) Sheep Breeding Scheme, Poona and sub-station at Belgaum.			
	Sheep Breeding Station, Poona.	Sheep Breeding Research Station, Belgaum.	
(a) Non-recurring—	Rs.	Rs.	
Capital expenditure	14,500	4,800	
(b) Recurring expenditure—			
(a) Foundation stock	10,500	10,467	
(b) Pay of establishment	32,400	13,440	
(c) Allowances, honoraria, etc.	12,768	5,224	
(d) Contingencies	46,025	28,770	
Total, Recurring	1,01,693	57,901	
Grand Total	1,16,193	62,701	=1,78,894

40. AGRICULTURE—contd.

MINISTER IN CHARGE—HONOURABLE MR. M. P. PATIL.

(2) Wool Analysis Laboratory.

	Rs.
I. Capital expenditure	15,160
II. Recurring expenditure—	
(a) Pay of establishment	41,292
(b) Allowances, honoraria, etc.	15,596
(c) Contingencies	9,675
Total, Recurring	66,563
Grand Total	81,723

(3) Sheep breeding sub-stations at Javale.

I. Capital expenditure	8,600
II. Recurring expenditure—	
(1) Purchase of stock	7,000
(2) Pay of staff	8,580
(3) Allowances, honoraria, etc.	4,120
(4) Contingencies	29,635
Total, Recurring	49,335
Grand Total	57,935

The share of the Imperial Council of Agricultural Research and of the Bombay Government in respect of the schemes is as follows :—

Name of Scheme.	Share of the Imperial Council of Agricultural Research.			Share of Bombay Government.		
	Rs.	a.	p.	Rs.	a.	p.
(1) Sheep Breeding Scheme, Poona and Sub-Station, Belgaum	79,797	0	0	99,097	0	0
(2) Wool Analysis Laboratory, Poona	33,282	0	0	48,442	0	0
(3) Sub-Station at Javale	24,667	0	0	33,267	0	0
Total	1,37,746	0	0	1,80,806	0	0

The Imperial Council of Agricultural Research has been asked to approve the schemes in question and to agree to bear its share of the expenditure of Rs. 1,37,746. The extra cost during 1947-48 on account of these three schemes is as shown below :—

I (a) Sheep Breeding Scheme, Poona.

Capital expenditure—	Rs.
Buildings—	
(a) Two blocks of four rooms	6,400
(b) Sheds and paddocks for rams	2,700
(c) Miscellaneous equipment	5,400
	14,500

40, AGRICULTURE—contd.

MINISTER IN CHARGE—HONOURABLE MR. M. P. PATIL.

Recurring expenditure—					Rs.
(i)	Stock of two flocks of (a) all white sheep, (b) black face—150 sheep in the first year at Rs. 35 each				5,250
(ii)	Pay of staff—				
(a)	Research officer in charge of the scheme, in class II of the Bombay Agricultural Service in the grade of Rs. 170—10—250—E.B.—15—400—E.B.—20—500 with a starting pay of Rs. 255 per mensem				1,000
(b)	Agricultural officer in charge of Sheep Breeding Research Station, Poona, in the grade of Rs. 95—5—120—E.B.—130—8—170				380
(c)	One Agricultural Assistant in the grade of Rs. 35—5/2—60—4—100				140
(d)	One Accounts clerk in the grade of Rs. 80—5/2—95				320
(e)	One peon Rs. 17 per mensem				68
	Interim Relief				160
					2,128
(iii)	Allowances and Honoraria, etc.—				
	Travelling allowances				375
	Cost of living allowance				200
	Dearness allowance				336
					911
(iv)	Contingencies—				
	Office expenses and miscellaneous				210
	Sundry repairs and replacement				145
	Feeding and upkeep of livestock				1,042
	Rent, rate and taxes				315
	Water supply				105
	Pay of servants				1,000
	Dearness allowance				1,000
	Service, postage and telegrams				20
	Total				3,837
	Total, Recurring				12,126
	Grand Total				26,626
(b) Sheep Breeding Research Sub-Station, Belgaum.					
Capital Expenditure—					Rs.
	Six huts at Rs. 350 each in the transition camp				2,100
	Six sheds for raths at Rs. 450 each				2,700
					4,800
Recurring Expenditure—					
Stock—					
	Two flocks of Deccani owes.—				
	(a) all white, (b) black face type at Rs. 35 each—100 in the first year				3,500
	One flock of 20 merino ewes and four merino rams at £10 a ewe and £15 a ram...				3,467
					6,967
Pay of staff—					
	Manager in charge of sheep breeding Research sub-station in the grade of Rs. 105—5—140				420
	One Agricultural Assistant in the grade of Rs. 30—35—5/2—60—4—100				140
	One flockman in the grade of Rs. 35—5/2—60				120
	One clerk in the grade of Rs. 25—5/2—55				120
	Interim relief				100
					900
Allowances and honoraria, etc.—					
	Dearness allowance				264
	Travelling allowance				85
					349

40, AGRICULTURE—contd.

MINISTER IN CHARGE—HONOURABLE MR. M. P. PATIL.

<i>Contingencies.</i> —						Rs.
Office expenses and miscellaneous	...	...	...	...	...	105
Repair and replacements	...	...	...	...	...	145
Feeding and upkeep of livestock	...	...	...	...	...	400
Cultivation charges	...	...	...	...	...	375
Pay of inferior servants—7 servants at Rs. 20 per mensem	...	...	...	...	...	560
Dearness allowance	...	...	...	...	...	448
Service postage	...	...	...	...	...	10
						2,043
Total, Recurring						10,259
Grand Total						15,089

II. Scheme for establishment of a laboratory for wool analysis.

Capital Expenditure.—

<i>Equipment</i> —						Rs.
(i) Constant humidity chamber of size 12' × 14' × 10' installation	...	...	...	...	...	4,500
(ii) One microtome	...	...	...	...	...	1,200
(iii) One micro-projector	...	...	...	...	...	1,450
(iv) One medullometer	...	...	...	...	...	950
(v) One regain apparatus (electrical)	...	...	...	...	...	210
(vi) U-scope (without microscope)	...	...	...	...	...	250
(vii) Two torsion balance with 50 milligrams range and 5 milligrams range	...	...	...	...	...	1,200
(viii) Chord micro-balance—one with all accessories	...	...	...	...	...	250
(ix) Miscellaneous apparatus such as transformers, excitor lamps, Motor (single phase) wiring, heaters, hydrometers, glassware apparatus, thermostats, etc.	...	...	...	...	...	2,000
(x) One "Merchant" calculating machine	...	...	...	...	...	1,500
(xi) Laboratory tables— Tools, stands, sample, cupboards, sinks, gas tank, burner, chamber sample, drying, etc.	...	...	...	...	...	1,650
Total						15,160

B. *Recurring Expenditure*—*Pay of Staff*—

(i) Assistant Research Officer in charge of Wool Analysis—Laboratory Class II at Rs. 170 per mensem in the grade of Rs. 170—10—250—E.B.—15—400—E.B.—20—500	...	...	...	...	...	680
(ii) Two Research Assistants in the grade of Rs. 95—5—120—E.B.—130—8—170 (present staff with incremental pay in consideration)	...	...	...	...	...	800
(iii) One Graduate Assistant in the grade of Rs. 95—5—120—E.B.—130—8—170 at Rs. 95 per mensem	...	...	...	...	...	330
(iv) Two Laboratory Assistants in the grade of Rs. 35—5/2—60—4—100	...	...	...	...	...	280
(v) Two counters in the grade of Rs. 30—35—5/2—60	...	...	...	...	...	240
(vi) Laboratory boy at Rs. 20 per mensem	...	...	...	...	...	80
Interim Relief	...	...	...	...	...	260
						2,720

Allowances, Honoraria, etc.—

Travelling allowance	...	...	...	...	...	210
Cost of living allowance	...	...	...	...	...	200
Dearness allowance	...	...	...	...	...	664
Total						1,074

Contingencies—

Office expenses and miscellaneous	...	...	...	...	...	85
Apparatus	...	...	...	...	...	210
Chemicals	...	...	...	...	...	290
Deadstock	...	...	...	...	...	145
Journals and periodicals	...	...	...	...	...	60
Service, postage and telegram	...	...	...	...	...	15
Total						805
Total, Recurring						4,599
Grand Total						19,759

40, AGRICULTURE—contd.

MINISTER IN CHARGE—HONOURABLE MR. M. P. PATIL.

Sheep Breeding Research Sub-station, Jacale, Sangola Taluka of Sholapur District.

A. Capital Expenditure—						Rs.
(1) Buildings—						
One block of five rooms of size 10' × 12' with a verandah of 6' wide at Rs. 4						
per square foot						3,600
(2) Sheds and pens for Rams 4 at Rs. 450 each						1,800
(3) Miscellaneous equipment						3,200
Total						8,600
B. Recurring Expenditure—						
(i) Stock—						
Two flocks of 100 (a) all white sheep and (b) black face 100 sheep in the first year						
at Rs. 35 each						3,500
						3,500
(ii) Pay of staff—						
Manager in the grade of Rs. 35—5/2—60—4—100 at Rs. 60 per mensem						240
One Agricultural Assistant in the grade of Rs. 35—5/2—60—4—100 at Rs. 35 per month						140
One flockman in the grade of Rs. 30—35—5/2—60 at Rs. 30 per mensem						120
Interim relief						60
						560
(iii) Allowances, Honoraria, etc.—						
Travelling allowance						85
Dearness allowance						200
						285
(iv) Contingencies—						
Office expenses and miscellaneous						50
Feeding and upkeep of livestock						400
Repairs and replacements						145
Pay of inferior servants (six servants at Rs. 20 per mensem)						480
Dearness allowance						384
Subsidies at Rs. 200 each						400
Service postage and telegraph						15
						1,874
Total, Recurring						6,219
Grand Total						14,819
Total for 3 Schemes						
Non-recurring						43,060
Recurring						33,203
Total						76,263

40, AGRICULTURE.

MINISTER IN CHARGE—HONOURABLE MR. M. P. PATIL.

ITEM 84. Cattle Improvement Scheme. (Khillar Cattle—Sholapur District, Bombay Province).

Recurrent	...	Rs.	7,246	Non-recurrent	...	Rs.	1,000
Total	...	...	8,246	Ultimate annual recurrent	...	...	Nd.

Remarks.—The subject of the formation of breed societies and other methods to be adopted for the improvement of milch cattle and buffaloes was discussed at a meeting (in February 1939) of the Board of Agriculture and Animal Husbandry (Animal Husbandry Wing) of the Imperial Council of Agricultural Research. The final recommendation approved by the Board in this connection was as under:—

"The Committee (i.e. Committee for cattle breeding and Dairying) felt that if herd book and registration of Indian breeds of cattle were to be made a success it was essential that Breed Societies should be formed to work in the interest of breeders. At the same time the Committee recognised the fact that owing to the circumstances of the breeders Government assistance and a small subsidy would be essential for some years after the breed society was formed."

The Government of Bombay also expressed the view that the formation of such breed societies would be a step in the right direction towards the development of a higher standard of Livestock, specially of milch breeds of cattle and that draught breeds should also be included in such work. A beginning was made in this direction by starting Kankrej breed society in Gujarat in 1939 and Khillar Breeders' Association, District Sholapur (Bombay Deccan) in 1942 and an annual grant of Rs. 820 was sanctioned by Government to the Association for three years from 1942-43 to 1945-46 for meeting the expenditure on pay of the Secretary and contingent charges. In accordance with the recommendation of the Special Committee on Milk Recording Scheme of the Imperial Council of Agricultural Research, the Livestock Expert to Government has prepared the scheme in consultation with Major Williamson, Animal Husbandry Commissioner with the Government of India. The object of the scheme is to improve the economic position of Khillar Cattle Breeders by undertaking suitable milk recording scheme (of purely draught purpose, Khillar breed) as an experimental measure to study the economic value and further development of milk character in the breed, with due care for not diverting the attention of Khillar Breeder from their main object of developing the draught qualities of Khillar animals for which they are famous. To begin with, the scheme will be operated round about Pandharpur and Sangola in Sholapur district. The total cost of the scheme is estimated at Rs. 32,000 (Rs. 1,000 non-recurrent and 31,000 recurrent) spread over a period of five years. The cost during 1947-48 is estimated at Rs. 7,246 as shown below. Half the cost of the scheme is recoverable from the Imperial Council of Agricultural Research which has already been approached to bear its share (Rs. 16,000 spread over a period of five years):—

Recurring expenditure.

<i>Pay of Establishment—</i>	Rs.
1. Assistant Secretary in the grade of Rs. 95—5—120—E.B.—130—8—170 pay at 100 per mensem to start with	1,200
2. Two Cattle Kamgars (Rs. 30—35—5/2—60) pay at Rs. 35 per mensem	840
3. Peon on Rs. 15 per mensem in the grade of Rs. 15—1—20	180
4. Interim Relief	300
Total, Pay of Establishment	2,320

Allowances, Honoraria, etc.—

1. Travelling Allowance for Agricultural Officer Incharge Khillar Breeding and Milk Recording Scheme at Rs. 50 per mensem	600
2. Travelling Allowance fixed for two Kamgars or Milk Recorders at Rs. 20 per mensem	480
3. Travelling Allowance (fixed) for peon at Rs. 15 per mensem	180

Dearness Allowance—

1. Agricultural Officer In charge Khillar Breeding and Milk Recording Scheme at Rs. 22 per mensem	264
2. Two Cattle Kamgars at Rs. 20 per mensem	480
3. Peon	240

Total, Allowances and Honoraria ... 2,244

10, AGRICULTURE—contd.

MINISTER IN CHARGE—HONOURABLE MR. M. P. PATIL

	Rs.
<i>Contingencies—</i>	
1. Rent, Rates and Taxes	200
2. Office Expenses and Miscellaneous	150
3. Purchase of chemicals and apparatus	100
4. Two attendants on Rs. 35 per mensem including Dearness Allowance	840
5. Service, postage and telegrams	60
6. Purchase of deadstock articles, Gerber's Machines, Two Milk Recording Sets and Furniture articles	1,000
Total, Contingencies	2,350
Contribution to Imperial Council of Agricultural Research Provident Fund	132
Grand Total	7,246

ITEM 85. Extension of the Sheep Breeding Research Sub-station, Bagalkot, Bijapur.

Recurrent	Rs. 5,717	Non-recurrent	Rs. Nil.
Total	5,717	Ultimate annual recurrent	Nil.

Remarks.—The scheme for the establishment of a sheep breeding research sub-station at Bagalkot in the Bijapur district was sanctioned in Government Resolution, No. 9150/28, dated 2nd May 1942, at an estimated cost of Rs. 22,000 spread over a period of four years. The scheme actually commenced on 14th July 1942. By Government Resolution No. 9150/28, dated 27th April 1946, Government sanctioned the continuance of the scheme for a further period of one year in the first instance. The establishment of the sub-station was sanctioned with the object of investigating the possibilities of evolving a fine woolled white sheep which can withstand the pastoral and climatic conditions of the Southern part of Bijapur district and secondly to introduce these sheep among the shepherd's flocks. The district of Bijapur forms one of the important sheep breeding areas of the Southern part of the Province. The villages in the talukas of Bagalkot, Belgi, are well known for the production of pure blankets. Since the establishment of the farm it has been proved that sheep with far better wool can be bred in the farms and also in villages. The rams bred on the farm are in great demand and at present about 65 rams have been placed among the shepherd's flocks. The sub-station can produce about 25 rams a year and it is expected that this station will be able to contribute 60–80 fine woolled stud rams in the near future. Simultaneously it is proposed to introduce better woolled sheep by organising collective breeding centres in the adjoining villages. It is proposed that in the interest of the sheep and wool development industry in the Bijapur district working of this research station should be extended for a further period of five years so that the genetical work already undertaken will, materialise in evolving better woolled strains of sheep. The scheme was hitherto financed from the Special Development Fund. It is now proposed to continue it, the cost being met from the ordinary revenues. The total amount required during the period of extension comes to Rs. 29,149. The cost during 1947–48 is estimated at Rs. 5,717 as shown below :—

Recurring Expenditure.

	Rs.
<i>Pay of Establishment—</i>	
(i) Agricultural Assistant in charge Sheep Breeding Station in the grade of Rs. 35–5/2–60–4–100 at Rs. 55 per mensem	685
(ii) Skilled artisan in the grade of Rs. 25–3/2–40	360
(iii) Interim relief	180
Total, Pay of Establishment	1,225
<i>Allowances, Honoraria, etc.—</i>	
(i) Travelling allowance	125
(ii) Dearness allowance	504
Total, Allowances, Honoraria, etc.	629
<i>Contingencies—</i>	
(i) Office expenses and miscellaneous including service postage	335
(ii) Petty construction and repairs	250
(iii) Labour—	
(a) Three shepherds at Rs. 18 per mensem for 12 months—Rs. 648	1,188
(b) Six servants at Rs. 15 per mensem for 6 months—Rs. 540	
(iv) Purchase and upkeep of livestock	650
(v) Dearness allowance to servants	1,440
Total, Contingencies	3,863
Grand Total	5,717

40, AGRICULTURE—*contd.*

MINISTER IN CHARGE—HONOURABLE MR. M. P. PATIL

ITEM 86. Continuance of the scheme for trial cultivation of exotic strains of grasses, legumes and sorghums brought by Sir William Jenkins from U. S. A.

Recurring	...	Rs.	11,070	Non-recurring	...	Rs.	Nil.
Total	...	Rs.	11,070	Ultimate annual recurring	...	Rs.	Nil.

Remarks.—Seeds of a large number of strains of exotic grasses, legumes and sorghums were brought by Sir William Jenkins from the U. S. A. for trial in this Province to determine their suitability for soil binding and soil improving characteristics, drought resistance, etc. A scheme for taking trial of these at three places, viz. Igatpur (heavy rainfall), Poona (moderate rainfall) and Sholapur (precarious rainfall) was sanctioned for one year from 1st May 1946. To achieve valid and convincing results it is essential to continue the scheme for three years more from 1st May 1947. The total cost for three years will approximately be Rs. 34,960. The cost for 10 months during 1947-48 will be Rs. 11,070 as shown below:—

	Rs.	
(a) <i>Pay of Establishment—</i>		
(i) Agricultural Officer in the scale of Rs. 95-5-120	1,000	
(ii) Three kangars in the scale of Rs. 30-35-5/2-60	1,050	
(iii) One Laboratory Assistant in the scale of Rs. 35-5/2-60	350	
(iv) One clerk in the scale of Rs. 25-5/2-55	450	
(v) Interim Relief	350	
		3,200
(b) <i>Allowances, Honoraria, etc.—</i>		
Travelling allowance	600	
Dearness allowance	1,500	
		2,100
(c) <i>Contingencies—</i>		
(i) Cultivation charges for three centres	2,500	
(ii) Dead stock including fencing tools, etc.	2,250	
(iii) Office expenses and miscellaneous	300	
(iv) Rent of land at Rs. 40 per acre for 6 acres at each centre	720	
		5,770
Total		11,070

ITEM 87. Scheme for supply of premium cows free of cost to Harijans in Sholapur district.
(To be financed from the Special Development Fund.)

Recurrent	...	Rs.	10,000	Non recurrent	...	Rs.	Nil.
Total	...	Rs.	10,000	Ultimate annual recurrent	...	Rs.	Nil.

Remarks.—Government has sanctioned a scheme for supply of 50 premium cows to the Harijans in the Sholapur district at 2/3rd cost to Government. An expenditure of Rs. 5,000 was sanctioned for the purpose during this year for a period of one year in the first instance. The Harijans in the Sholapur district were keeping excellent stock of premium cows supplied by the Livestock Section. It has however been found that some Harijans had purchased these cows by contributing their share obtained at excessive interest rates from Sowkars. Government proposes to purchase and supply premium cows to the Harijans in the Sholapur district free of cost for a period of four years at the rate of 50 cows per year. The premium cows will be supplied to the Harijans selected and approved by the Divisional Inspector of Cattle Breeding, Pandharpur and by the Rural Development Boards, Sholapur. The cows will be located in villages where the Departmental premium bulls are already working. The following are the terms on which the cows will be supplied to the Harijans:—

- (1) The cows will be located and supplied to the Harijans who are prepared to abide by the advice of the Livestock Section.
- (2) The cows will be served only by approved premium bulls.
- (3) The cows and the progeny born should be shown for inspection by the Livestock Section and allowed for tattooing and registration. The progeny born should not be disposed of without the previous approval of the Livestock Expert to Government up to the number of three.

2. The total cost for four years comes to Rs. 40,000. The expenditure during 1947-48 is estimated at Rs. 10,000 as shown below:—

Purchase and supply of 50 premium cows at Rs. 200 per cow (Rs. 50 × 200)	Rs.	10,000
Total	Rs.	10,000

40, AGRICULTURE—contd.

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ITEM 88. Continuance of the temporary establishment sanctioned under the Livestock Section of the Agricultural Department.

Recurrent	...	Rs.	77,734	Non-recurrent	...	Rs.	Nil.
Total	...	Rs.	77,734	Ultimate annual recurrent	...	Rs.	Nil.

Remarks.—For the last few years the activities of the Livestock Section of the Agricultural Department have been increasing enormously. In order to cope with the increased activities it was considered desirable to strengthen the existing staff of the Section and several temporary posts were sanctioned from time to time. It is however considered that the activities of the Livestock Section connected with the improvement of breeds of cattle, improving the breeds of sheep for the production of better wool, introduction of improved breeds of poultry and the improvement of the livestock wealth of the Province in general must be put on a permanent footing. It is also necessary to carry on intensive propaganda in the districts with a view to introducing improved breeds of cattle, sheep etc. The Post-War Programme of the Agricultural Department comprises several schemes for the improvement of livestock and research work and accordingly it is proposed to continue the following temporary establishment which was sanctioned from time to time for a further period up to 28th February 1948 pending the decision of Government on the question of making this staff permanent:

For Livestock Improvement Work—

- One Assistant Livestock Expert in the scale of Rs. 170—10—250—E.B.—15—400—E.B.—20—500.
- One clerk in the scale of Rs. 25—5/2—55.
- Four kangars in the scale of Rs. 30—35—5/2—60.
- Four peons in the scale of Rs. 15—1—20.
- One peon on Rs. 17 per mensem.

For Village Improvement Work—

- One Divisional Inspector of Cattle Breeding in the scale of Rs. 60—60—70—5—100 or Rs. 95—5—120—E.B.—130—8—170 (revised).

- Five kangars in the scale of Rs. 30—35—5/2—60.

- One peon in the scale of Rs. 15—1—20.

In the office of the Livestock Expert to Government—

- One clerk in the scale of Rs. 85—5/2—100 (old) or Rs. 80—5/2—95 (revised).

Extra staff for livestock improvement—

- Seven Agricultural Officers in the scale of Rs. 60—60—70—5—100—E.B.—110—8—150 (old) or Rs. 95—5—120—E.B.—130—8—170 (revised).

- Twenty field cattle kangars in the scale of Rs. 30—35—5/2—60.

- One clerk in the scale of Rs. 25—5/2—55.

- Seven peons in the scale of Rs. 15—1—20.

The expenditure on account of the proposal during the next year is estimated at Rs. 77,734 as follows:—

	Rs.
Pay of officers	3,165
Pay of establishment	32,661
Allowances, honoraria, etc.	41,908
Total	77,734

ITEM 89. Scheme for the development of fodder grasses and legumes.

Recurrent	...	Rs.	51,291	Non-recurrent	...	Rs.	1,14,500
Total	...	Rs.	1,65,791	Ultimate annual recurrent	...	Rs.	Nil.

Remarks.—The development of fodder crops and grasses is complementary to the development of livestock and dairy industry of a country. So far very little attention has been paid to the development of fodder grasses and legumes suitable for pastures. The Imperial Council of Agricultural Research has given a fillip to this aspect of fodder development and has invited schemes on development of fodder crops and grasses. In pursuance of the Imperial Council of Agricultural Research's recommendation, Government proposes to undertake a scheme for the development of fodder crops and grasses. It is contemplated to start this scheme at four zonal stations. A Research Officer in the Bombay Agricultural Service Class II with headquarters at Poona will be incharge of the work at all the four stations. The scheme would be under the joint direction of the Economic Botanist to Government and the Agricultural Chemist to Government. The Economic Botanist will guide the work under the Botanical and breeding aspect and the Agricultural Chemist to Government would guide the work on manuring

40, AGRICULTURE—contd.

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and silage making since work on grasses and forage legumes is more difficult than on food-crops, the scheme would have to be financed for a minimum period of seven years. The first year of the scheme would be devoted to the collection of the breeding material and in commencing the manurial trials and silage making. The breeding work would commence from the second year onwards. The total cost of the scheme for seven years would be Rs. 5,78,899. The cost during 1947-48 is estimated at Rs. 1,65,791 (non-recurring Rs. 1,14,500 and recurring Rs. 51,291) as shown below. The Imperial Council of Agricultural Research is being requested to bear 50 per cent. of the expenditure on the scheme.

Non-recurring expenditure.

	Rs.
I. One experimental station Buildings—	
Quarters for Agricultural Officer	4,000
Quarters for two Agricultural Assistants	4,000
Quarters for two kangars	3,500
Quarters for one peon	1,000
Building for office	3,000
Threshing and drying yard	1,500
Store room	2,500
Bullock shed	1,000
Manure pits	200
	20,700
Livestock—	
Purchase of two pairs of bullocks at Rs. 400 per bullock	1,600
Dead-stock—	
Apparatus	500
Implements	300
Furniture and dead-stock	2,000
	2,800
Land Development—	
Fencing	1,000
Road	300
Levelling and plot making	600
	1,900
Total non-recurring for one experimental station ...	27,000
Total non-recurring for four experimental stations ...	1,08,000
II. Chemical station at Poona—	
Apparatus and Chemicals	2,500
Furniture	1,000
Silo pits	3,000
Total ...	6,500
Total non-recurring for four experimental stations and chemical stations ...	1,14,500

Recurring.

I. One experimental station—	
<i>Pay of establishment—</i>	
(1) One Agricultural Officer on Rs. 180 per mensem in the scale of Rs. 180—10—260	1,980
(2) Two Agricultural Assistants on Rs. 35 per mensem each in the scale of Rs. 35—5/2—60—4—100	770
(3) Two kangars on Rs. 30 each in the scale of Rs. 30—35—5/2—60	660
(4) One clerk in the scale of Rs. 25—5/2—55	275
(5) One peon on Rs. 14 per mensem	154
(6) Interim relief	440
	4,279

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	Rs.
<i>Allowances and hongraria—</i>	
Travelling allowance ...	183
Dearness allowances ...	1,694
Total ...	1,877
<i>Contingencies—</i>	
1. Rent, rates and taxes ...	733
2. Office expenses and miscellaneous ...	183
3. Service postage and stamps ...	46
4. Pay of inferior servants ...	440
5. Purchase of books and periodicals ...	92
6. Dearness allowance ...	660
7. Upkeep of livestock ...	660
8. Cultivation and experimental charges ...	1,008
9. Imperial Council of Agricultural Research Provident Fund ...	325
	4,147
Total recurring for one experimental station ...	10,303
Total recurring for four experimental stations ...	41,212
<i>II. Chemical station at Poona—</i>	
<i>Pay of Officers—</i>	
One Research Officer on Rs. 250 per mensem in Class II of the Bombay Agricultural Service in the scale of Rs. 170—10—250—E.B.—15—400—E.B.—15—500 ...	2,750
	2,750
<i>Pay of establishment—</i>	
One senior chemist on Rs. 115 per mensem in the scale of Rs. 115—8—195 ...	1,265
One junior chemist on Rs. 70 per mensem in the scale of Rs. 70—2—90 ...	770
One senior clerk on Rs. 80 per mensem in the scale of Rs. 80—5/2—95 ...	880
One laboratory boy on Rs. 17 per mensem ...	187
Interim relief ...	385
	3,487
<i>Allowance, honoraria, etc.—</i>	
Travelling allowance ...	733
Cost of living allowance ...	858
Dearness allowance ...	1,122
	2,713
<i>Contingencies—</i>	
Office expenses and miscellaneous ...	367
Service postage and telegrams ...	183
Total contingencies ...	550
Imperial Council of Agricultural Research Provident Fund ...	579
Total recurring for chemical station ...	10,079
Grand total recurring for four experimental stations and chemical station ...	51,291

ITEM 90. Scheme for control of wingless grass-hoppers in Nasik, Deccan and Karnatak districts.

Recurrent ...	Rs. 95,636	Non-recurrent ...	Rs. Nil.
Total ...	95,636	Ultimate annual recurrent ...	...

Remarks.—In 1944, Government sanctioned, for a period of two years a scheme estimated to cost Rs. 25,374 for the control of the wingless grass-hopper pest in certain parts of Nasik district where the attacks of the insect pest were causing extensive damage to cereal food-crops. In the same year subsequent reports from the officers of the Agricultural Department indicated that the same wingless grass-hopper pest was causing severe damage to cereal food-crops, mainly jowar and bajri, in certain districts of Deccan and Karnatak, and in some areas owing to considerable damage

40, AGRICULTURE—contd.

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done by the insect to cereal crops, the cultivators sought permission to substitute cotton and groundnut for the cereal crops. Consequently Government sanctioned the extension of the control work against the wingless grass-hopper pest in the Deccan and Karnatak districts concerned, estimated to cost Rs. 1,13,860 (Rs. 32,500 non-recurring and Rs. 81,300 recurring) for a period of two years. In 1946, the scheme was further continued up to 28th February 1947 at an estimated cost of Rs. 1,13,562. The scheme has been sanctioned in furtherance of the "Grow More Food" Campaign and as such the Government of India is subsidizing it to the extent of half the recurring expenditure.

As the wingless grass-hoppers have assumed the form of a pest in the tracts in which the scheme is in operation and in view of the necessity to increase cereal production, it is proposed to continue the scheme for one year more from 1st March 1947. During the proposed extension of the scheme, the Bombay Agricultural Pests and Diseases Act is to be applied to the areas concerned and consequently the following additional establishment is proposed to be employed with effect from 1st March 1947:—

- (a) Two Inspectors in charge of the scheme in Class II of the Bombay Agricultural Service on Rs. 170 in the scale of Rs. 170—10—250—15—400—E.B.—20—500—one for the Central Division and the other for the Southern Division.
- (b) Two clerks on Rs. 30 per mensem in the scale of Rs. 25—5/2—55—one for the Central Division and one for the Southern Division.
- (c) Two peons in the scale of Rs. 15—1—20.

The cost of the scheme during 1947—48 is estimated at Rs. 95,636 (including the cost on account of the additional establishment mentioned above) as follows:—

Recurring.					Rs.	Rs.
<i>Pay of establishment—</i>						
Pay of officers and establishment	...	...	...	...	34,614	
Interim relief	...	...	...	...	5,340	
						39,954
<i>Allowances, Honoraria, etc.—</i>						
Travelling allowance	...	...	...	...	15,000	
Cost of living allowance	...	...	...	...	1,200	
Dearness allowance	...	...	...	...	18,032	
						34,232
<i>Contingencies—</i>						
Rent, rates and taxes	...	...	...	...	4,810	
Office expenses and miscellaneous	...	...	...	...	1,788	
Service postage and telegrams	...	...	...	...	1,692	
Purchase of furniture, coal tar, molasses crude oil and unforeseen charges	...	...	...	...	13,150	
						21,450
Grand total						95,636

Since the Government of India has been contributing 50 per cent. of the recurring expenditure under the scheme, the Government of India is to be approached to bear half the cost of the scheme during the proposed extension. As the scheme is not a Post-War Reconstruction Scheme the expenditure will have to be met from the general revenues.

ITEM 91. A scheme for investigation of Band disease of Areca Palm in Bombay Province.

Recurrent	...	Rs.	13,150	Non-recurrent	...	Rs.	4,000
Total	...	"	17,150	Ultimate annual recurrent	...	"	Nil.

Remarks.—The cultivation of Areca Palms in this Province as a regular crop is concentrated mainly in the Kolaba, Ratnagiri and North Kanara districts in the Konkan. In certain talukas of Ratnagiri and Kolaba districts these palms have been reported for a considerable time to suffer from a disease known as 'Band'. Though there are no specific records of the severity of the disease, the estimates reported at various times indicate that 5 to 25 per cent. of the palms in a garden suffer from this disease at any one time. Though the area under this crop is not large it being the main crop of the tract forms the mainstay of the people. Several attempts were therefore made to investigate the various causes of the disease. As a result of these investigations carried out by the Agricultural Department of this Province during the last 50 years it has now been found that the disease "Band" is the result of unfavourable soil conditions such as water-logging for a considerable part of the year and/or manganese and/or toxicity. In order to conform to these preliminary findings which are still to be confirmed and to lay out experiments for improving the soil conditions responsible for the disease, the Agricultural Chemist to Government prepared a scheme estimated to cost Rs. 74,175 spread over a period of five years. The scheme was referred to the Imperial Council of Agricultural Research for subvention and the Advisory Board of that Body approved the scheme at a cost of Rs. 59,100 spread over five years to be shared by the Imperial Council of

40, AGRICULTURE—concd.

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Agricultural Research and this Government on a 50 : 50 basis. While approving the scheme the Advisory Board of the Imperial Council of Agricultural Research has recommended that in addition to half the expenditure approved by it this Government should meet the cost of such items as are not normally financed by the Research Council, e.g., clerk-typist, rent, rates and taxes and petty construction and repairs. The cost of this account comes to Rs. 8,400. Out of this it is proposed to approach the Imperial Council of Agricultural Research to bear half the cost of Rs. 3,000 on account of expenditure for rent of a field laboratory and for a garden for carrying out necessary experiments. In case the Imperial Council of Agricultural Research agrees to this, the cost to be borne by the Imperial Council of Agricultural Research and this Government will be as follows :—

	Rs.
Imperial Council of Agricultural Research	31,065
Bombay Government	36,465

In case the Council does not agree to share the expenditure of Rs. 3,000 its share will be Rs. 29,550 only. It is proposed to accept the scheme as approved by the Advisory Board of the Imperial Council of Agricultural Research and to commence it from the next year. The cost during 1947-48 is estimated at Rs. 17,150 as shown below :—

Non-recurrent expenditure—	Rs.
Purchase of apparatus	4,000
Total non-recurring	4,000

Recurring expenditure—	
Pay of establishment—	
Pay of establishment including war allowance and dearness allowance plus temporary additional pay	9,000
Provident Fund	350
Leave salary	600

Allowances, Honoraria, etc.—	
Travelling allowance	600
	10,550

Contingencies—	
Office expenses and miscellaneous	850
Service postage, etc.	50
Chemicals	1,500
Cultivation charges and labour	200

Total ... 2,600

Total recurring ... 13,150

Grand total ... 17,150

Grand Total—40-Agriculture	{ Recurrent ... 3,21,045
	{ Non-recurrent ... 1,82,560
	Total ... 5,03,605

41, VETERINARY.

MINISTER IN CHARGE—HONOURABLE Mr. M. P. PATIL.

ITEM 92. Supply of microscope to each District Veterinary Hospital in the Province.

Recurrent	...	Rs.	Nil.	Non-recurrent	...	Rs.	30,400
Total	...	"	30,400	Ultimate annual recurrent	...	"	Nil.

Remarks.—No Veterinary Hospital in the Bombay Province has so far been provided with a microscope. In the absence of microscopical confirmation clinical symptoms are often misleading and wrong treatment is the result. It is, therefore, proposed to provide each District Veterinary Hospital with a microscope and some stains. It is proposed to purchase 19 microscopes through the Central Stores Purchasing Organization for supply to each District Veterinary Hospital in this Province. The total non-recurrent expenditure involved amounts to Rs. 30,400.

ITEM 93. Grant of monetary assistance and other facilities to two students of the Bombay Veterinary College to pursue post-graduate studies in India.

Recurrent	...	Rs.	5,648	Non-recurrent	...	Rs.	Nil.
Total	...	"	5,648	Ultimate annual recurrent	...	"	Nil.

Remarks.—At the meeting of the Animal Husbandry Wing of the Imperial Council of Agricultural Research held in January/February 1945, the necessity for decentralisation of the present work by expanding research work in Provinces in the shape of personnel and facilities in colleges and other provincial institutions was stressed. To secure this object, the Wing recommended *inter alia* that the selection of future research workers should be made by teachers in the final years from among their students of high intellect, studious disposition and having aptitude for original thought, and monetary and other facilities should be provided for such selected students to pursue post-graduate studies at their colleges or elsewhere. To implement this recommendation, it has been proposed to depute two selected graduates for undergoing post-graduate studies. One will be sent to Madras for post-graduate studies in Physiology and Biochemistry and the other will be deputed to Mukteshwar for undergoing training in Animal Diseases. The proposal involves the expenditure of Rs. 5,648 per annum as shown below :—

Stipends at Rs. 100 per mensem each for one year	...	...	...	Rs.
Travelling allowance	...	...	...	2,400
Dearness allowance	...	...	...	1,000
Tuition fees	...	...	...	624
Contingencies	...	...	...	624
			...	1,000
			Total	5,648
Grand Total—41, Veterinary	{	Recurrent	...	5,648
		Non-recurrent	...	30,400
		Total	...	36,048

42, CO-OPERATION.

MINISTER IN CHARGE—HONOURABLE MR. V. L. MEHTA.

ITEM 94. Conversion of the posts of (i) Registrar of Co-operative Societies into Registrar of Co-operative Societies and Director of Agricultural Marketing and Rural Finance, (ii) Joint Registrar of Co-operative Societies into Additional Registrar of Co-operative Societies and (iii) creation of the posts of Personal Assistant to Additional Registrar of Co-operative Societies, and employment of additional clerical establishment in the Registrar's office.

Recurrent	...	Rs.	7,117	Non-recurrent	...	Rs.	500
Total	...	"	7,617	Ultimate annual recurrent	...	"	6,894

Remarks.—As a result of the increase in the number and nature of Co-operative Societies, since the inception of the Bombay Co-operative Societies Act, 1925, and the development of regulated markets under the Agricultural Produce Markets Act, the work of the Registrar of Co-operative Societies has increased substantially. It is also contemplated to entrust the Registrar of Co-operative Societies with the administration of the Weights and Measures Act so as to co-ordinate that work with the work of regulated marketing, and with the administration of the Money Lenders Act and Licensed Warehouses Act, when enacted. It is considered therefore, that the Registrar of Co-operative Societies should be responsible for major questions of policy regarding the development side of the Co-operative movement and for the general administration of (i) the Bombay Agricultural Produce Markets Act, 1939, (ii) the Weights and Measures Act, (iii) regulation of licensed warehouses, (iv) the Bombay Agricultural Debtors Relief Act, 1939, and supply of crop finance through the Co-operative Societies and other agencies and (v) the Money Lenders' Act, when enacted. It is proposed to change the designation of the post of the "Registrar of Co-operative Societies" to "the Registrar of Co-operative Societies and Director of Agricultural Marketing and Rural Finance" and grant him special pay of Rs. 250 per mensem or 20 per cent. of the pay in the senior time scale of the I. C. S. whichever is less instead of Rs. 150 as at present.

The post of "Joint Registrar of Co-operative Societies" will accordingly be converted into that of "the Additional Registrar of Co-operative Societies" with all the powers of a Registrar of Co-operative Societies under the Bombay Co-operative Societies' Act, and with a special pay of Rs. 150 per mensem for the additional responsibility.

For the proper development of marketing work and implementing the survey work, the status of the incumbent of the post of the Chief Marketing Officer will be raised to that of an Officer of Class I of the Provincial Co-operative Service.

To enable the Additional Registrar of Co-operative Societies to discharge his duties efficiently, the post of a personal Assistant to the Additional Registrar of Co-operative Societies in Class II of the Bombay Co-operative Service in the grade of Rs. 235-15-400-20-500, will have to be created.

The following establishment is proposed for the office of the Registrar of Co-operative Societies in connection with the increased work :—

One senior clerk in the grade of Rs. 95-5-130 *plus* dearness allowance.

Two clerks in the grade of Rs. 25-5/2-55 *plus* dearness allowance.

The expenditure involved in this proposal excluding charged expenditure of Rs. 4,700 on account of special pay to the Registrar and Additional Registrar works out to Rs. 7,617 as shown below :—

Pay of Officers—					Rs.
(i) Increase in pay of Chief Marketing Officer	...	...	...	...	220
(ii) Pay of Personal Assistant to Additional Registrar of Co-operative Societies at Rs. 235 per mensem	...	...	...	...	2,585
(iii) Interim Relief	...	...	...	...	110
					2,915
Pay of Establishment—					
Three Clerks, one at Rs. 95 and two on Rs. 30 per mensem	...	...	...	...	1,705
One peon on Rs. 17 per mensem	...	...	...	...	187
Interim Relief	...	...	...	...	495
					2,387

Allowances and Honoraria—

Cost of living allowance at Rs. 50 per mensem to Personal Assistant to Additional Registrar of Co-operative Societies	...	...	...	...	735
Dearness allowance to clerks and peons	...	...	...	...	1,080
					1,815

42. CO-OPERATION—contd.

MINISTER IN CHARGE—HONOURABLE MR. V. L. MEHTA.

Contingencies—				Rs.
Purchase of furniture for the office of Personal Assistant to Additional Registrar of Co-operative Societies, and Superintendent and Clerks	...	...	...	500
				500
			Total	7,617

ITEM 55. Placing on permanent footing seven posts of clerks under District Co-operative Officers.

Recurrent	...	Rs.	7,728	Non recurrent	...	Rs.	Nil.
Total	...	...	7,728	Ultimate annual recurrent	...	...	4,536

Remarks.—Amongst certain staff sanctioned in connection with the administration of the Bombay Agricultural Debtors Relief Act, 1939, the posts of 7 clerks under District Co-operative Officers were sanctioned on a temporary basis. The period of this temporary staff has been continued for this year. Now, however, out of 16 permanent District Co-operative Officers nine only have been provided with permanent clerks. It is, therefore, necessary to provide the remaining seven permanent District Co-operative Officers with permanent clerks. It is accordingly proposed in view of the increase in work and as it is necessary that all District Co-operative Officers should have a clerk each so as to relieve them of the routine clerical work in order to enable them to devote their time more usefully to question of development, supervision etc., to place the remaining seven temporary posts of clerks under the District Co-operative Officers on a permanent footing. The annual cost amounts to Rs. 7,728 as under:—

1. Pay of Establishment—				Rs.
Seven posts of clerks to the District Co-operative Officers on the grade of Rs. 25-5/2-55	...	...	...	3,780
Interim Relief at Rs. 10 per mensem	...	...	...	840
Total pay of establishment	...	...	...	4,620
2. Allowances and Honoraria—				
Travelling allowance at Rs. 15 per mensem for seven clerks	...	...	...	1,260
Dearness allowance at Rs. 22 per mensem for seven clerks	...	...	...	1,848
Total allowances and honoraria	...	...	...	3,108
Grant Total	...	...	...	7,728

ITEM 56. Continuance of the staff employed for the grading of Mosambis in Poona and Ahmednagar districts.

Recurrent	...	Rs.	7,426	Non-recurrent	...	Rs.	Nil.
Total	...	...	7,426	Ultimate annual recurrent	...	...	Nil.

Remarks.—For the past six years a special staff of grading supervisor (formerly Graduate Assistant), three Kamgars, one clerk and a peon has been employed to popularise the grading of Mosambis and Santras in Poona and Ahmednagar districts. The staff which was first employed by the Director of Agriculture has since been transferred under the control of the Registrar of Co-operative Societies under powers delegated to him. Since the working of the scheme on the whole has revealed its utility as well as steady progress even against factors arresting its popularity, and in view of its inestimable value especially to the growers of Mosambis and Santras, it is proposed to continue the scheme for a further period of two years from 1st March 1947, during which it is expected to achieve better results with the gradual termination of war-time conditions. It is proposed to finance the scheme, which was hitherto financed from Special Development Fund as an experimental measure from ordinary revenues, hereafter. A provision of Rs. 7,426 is therefore required on this account during the next year for the following staff:—

Pay of establishment—				Rs.
1 Grading Supervisor in the grade of Rs. 100-110-8-150	...	...	...	1,512
3 Kamgars in the scale of Rs. 30-35-5/2-60	...	...	...	1,260
1 clerk in the scale of Rs. 25-5/2-55	...	...	...	420
1 Peon on Rs. 17 per mensem	...	...	...	204
				3,396
Interim Relief	...	...	...	700
Allowances and Honoraria—				2,000
Travelling Allowances (ordinary)	...	...	...	1,300
Dearness Allowance	...	...	...	3,300
				30
Contingencies—				7,426
Rent, services postage, etc.	...	...	...	

42, CO-OPERATION—*contd.*

MINISTER IN CHARGE—HONOURABLE MR. V. L. MEHTA

ITEM 97. Continuance of the scheme for grant of subsidies and loans for purchase of appliances and tools to *bona fide* craftsmen.

Recurrent	...	Rs.	Nil.	Non-recurrent	...	Rs.	1,00,000
Total	...	...	1,00,000	Ultimate annual recurrent	...	Nil.	

Remarks.—The scheme was originally started in 1941 with a view to assisting artisans (i) who have been trained in the use of improved appliances in the Industries Department's technical and industrial schools, demonstrations, in the Reay Art Workshops and such other institutions and (ii) those who have worked under the instructions of the technical officers of the Industries Department and have shown satisfactory progress in their trade, by granting them subsidies and loans for purchase of tools and appliances and for providing them with working capital. It has been continued from time to time till 31st March 1947. Hitherto, the scheme was controlled by the Department of Industries but in view of the recent transfer of the subject Cottage Industries from the Department of Industries to the Co-operative Department it has been decided that this scheme so far as village industries are concerned should be controlled by the Co-operative Department. The question of extending the scope of the scheme to Co-operative Societies having amongst their objects, producing and disposing of goods as the collective property of its members or/and of Collective disposal of the labour of members, Industrial Associations, etc., and the extent of lands and subsidies to be granted, etc., is under consideration. The scheme has been financed from the S. D. F. since 1942-43. It is, therefore, proposed to continue the scheme for a period of one year more in the first instance and to finance it from the ordinary revenues in future. A provision of Rs. 1,00,000 is, therefore, proposed to be made in the next year's budget estimates.

ITEM 98. Continuance of the scheme for assistance to educated unemployed to set up in business or to start or develop industries.

Recurrent	...	Rs.	Nil.	Non-recurrent	...	Rs.	20,000
Total	...	...	20,000	Ultimate annual recurrent	...	Nil.	

Remarks.—The scheme to assist the educated unemployed persons who have been trained in a particular industry to establish themselves in that industry or in business connected therewith and to help those who are already in business, industry or trade to develop and expand their activities by giving them special grants for the purpose was sanctioned in the year 1942 and has been continued from time to time till 31st March 1947. Hitherto the scheme was controlled by the Department of Industries but in view of the recent transfer of the subject Cottage Industries from the Department of Industries to the Co-operative Department it has been decided that this scheme, so far as Village Industries are concerned, should be controlled by the Co-operative Department. The question regarding extending the scope of the scheme and the extent of the assistance to be given, etc., is under consideration. The scheme has been financed from the S. D. F. since 1942-43. It is, therefore, proposed to continue the scheme for one year more in the first instance and to finance it from ordinary revenues in future. A provision of Rs. 20,000 is therefore proposed to be made in the next year's budget estimates.

ITEM 99. Sanction of post of Assistant Registrar of Co-operative Societies and staff for Konkan tract.

Recurrent	...	Rs.	11,007	Non-recurrent	...	Rs.	1,500
Total	...	...	12,507	Ultimate annual recurrent	...	Nil.	

Remarks.—Of recent years there has been in all round increase of work in the Co-operative Department in the districts as a result of which some of the existing charges of the Assistant Registrars of Co-operative Societies are becoming unmanageable. In order to cope with the increase in work effectively it is necessary to strengthen the cadre of Assistant Registrars so as to enable the Registrar to exercise the required degree of supervision over the working of societies and guide the development of the movement on proper lines. The increase in work in the districts is due to several factors, viz., increase in the number of societies, increase in the activities of existing societies as a result of steps taken to broaden the basis of working of agricultural credit societies, development of non-credit activities, organisation of fair-price shops conducted by well-managed co-operative societies, distribution of rationed commodities through the agency of co-operative societies in rural and urban areas, etc. Besides with the extension of the Bombay Agricultural Debtors Relief Act to a larger part of the Province with effect from 1st May 1945, and the steps taken to organise new societies or reorganise the working of the existing societies, with a view to enabling the Department to provide crop finance to the adjusted debtors, considerable responsibilities have devolved on the Assistant Registrars. The Assistant Registrars are not only responsible for the proper working of the crop finance arrangements through co-operative societies but are also expected to keep a close watch over the arrangements of crop finance through agencies other than co-operative agencies and function for this purpose as Personal Assistants to the Collectors. Government have also recently issued orders that the Assistant Registrars should visit the Debt Adjustment Boards with a view to keeping themselves in touch with the working of the Boards, particularly as to how their working is likely to affect arrangements for crop finance. This aspect of the Assistant Registrars' work regarding the satisfactory arrangements for the provision of crop finance under the Bombay Agricultural Debtors Relief Act will have a vital bearing on the development of rural economy. With the further increase in work of the Co-operative Department which is inevitable due to greater emphasis on co-operation as an instrument for improving the economic conditions of the masses, the need for strengthening the superior staff of Assistant Registrars becomes obvious. Further Kolaba district is backward

42, CO-OPERATION—contd.

MINISTER IN CHARGE—HONOURABLE MR. V. L. MEHTA.

in regard to the co-operative movement and in order to enable more attention to be devoted to this district, as well as others in the Konkan tract, it is proposed to create a separate charge for an Assistant Registrar. It is accordingly proposed to sanction a post of Assistant Registrar and staff on the scales of pay detailed below for a period of one year in the first instance from 1st April 1947 and to watch the working. The details of the proposals, which involves a total cost of Rs. 12,507 during the next year (1947-48) are given below :—

	Rs.
1 Post of Assistant Registrar of Co-operative Societies in the scale of Rs. 235—15—	
295—E.B.—15—400—E.B.—20—500	2,200
1 Head clerk on Rs. 100 per mensem in the grade of Rs. 95—5—130	1,100
1 Senior clerk in the grade of Rs. 60—5/2—75	660
2 Clerks in the grade of Rs. 25—5/2—55 on Rs. 45 per mensem each	900
3 Peons on Rs. 14 per mensem	462
Additional pay	715
	6,127
<i>Allowances and Honoraria—</i>	
Travelling Allowance at Rs. 200 per mensem for Assistant Registrar and staff	2,200
Cost of living allowance at Rs. 50 per mensem for the Assistant Registrar	500
Dearness allowance	1,630
	4,380
<i>Contingencies—</i>	
<i>Non-contract contingencies—</i>	
Rent, service postage, office expenses and miscellaneous	500
Office furniture, etc.	1,500
	2,000
Grand Total	12,507

ITEM 100. Additional Audit Staff in the districts.

Recurrent	Rs.	24,430	Non-recurrent	Rs.	Nil.
Total	Rs.	24,430	Ultimate annual recurrent	Rs.	Nil.

Remarks.—Under section 22 of the Co-operative Societies Act it is the statutory duty of the Registrar to get the accounts of each society audited at least once a year. The societies in the case of which this statutory obligation cannot be fulfilled are entitled to get refund of the audit fee paid by them.

There is a substantial increase in the various types of societies, viz., agricultural credit societies, purchase and sale unions, multi-purpose societies, non-agricultural credit societies and Co-operative Stores since 1937. Among Societies whose audit involves much time and labour on the part of Auditors, are the multi-purpose societies, purchase and sale unions and co-operative stores, non-agricultural credit societies and the like. Government's policy of broadening the basis of rural primaries is being vigorously pursued for several years past. As a result of this policy, a large number of well-managed agricultural credit societies have widened their sphere of activities by taking up additional items of work such as supply of seed, manure, implements, articles of domestic requirements, etc. These societies have also been entrusted with the supply and distribution of foodgrains and other controlled articles. In order to promote orderly development of marketing on co-operative lines, a number of co-operative purchase and sale societies have also been established and these institutions are also utilised as authorised agencies for distribution of foodgrains and other rationed and controlled articles. In some places, their services have been availed of in procuring foodgrains on behalf of Government. Most of these societies have opened branches and depots in the interior to serve the needs of their members and others, with the result that the volume of business handled by some of these societies runs into several lacs. There is also considerable increase in the activities of the Taluka Development Associations, which are engaged in work in connection with the distribution of seed, manure, implements on hire and have, in addition, been recognized as agencies for undertaking distribution of controlled articles like iron parts, implements, cement, etc.

In view of the circumstances explained above and in order to keep pace with the increase in the audit work it is proposed to create the following staff for one year in the first instance with effect from 1st April 1947 :—

	Rs.
2 Auditors each on Rs. 200 per mensem in the grade of Rs. 180—10—270	4,400
3 Auditors each on Rs. 150 per mensem in the grade of Rs. 135—5—180	4,950
5 clerks on Rs. 45 per mensem each in the grade of Rs. 25—5/2—55	2,475
5 peons on Rs. 14 per mensem each	770
Additional pay	1,376
Total	13,970

Rs.

Dearness allowance

3,960

Total	...	8,960
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Rent, service postage, office expenses and miscellaneous

1,500

Grand Total ...	24,430
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	Recurrent ...	57,708
Grand Total—42, Co-operation ...	Non-recurrent ...	1,22,000
	Total ...	<u>1,79,708</u>

43, INDUSTRIES.

MINISTER IN CHARGE—HONOURABLE MR. G. D. TAPASE.

ITEM 101. Taking over the management of the King Edward VII Technical School, Dhulia.

Recurrent	...	Rs.	25,612	Non-recurrent	...	Rs.	5,000
Total	...	"	30,612	Ultimate annual recurrent	...	"	22,260

Remarks.—In view of the unsound financial position and unsatisfactory management, Government has decided to take over the charge of the King Edward VII Technical School, Dhulia. The following courses are at present taught in the school:—

- (1) Mechanical Engineering.
- (2) Mechanical Apprentice.
- (3) Electrical Wireman.
- (4) Carpentry "A".
- (5) Trained Mistry.
- (6) Handloom Weaving.

These courses are to be continued for the time being. The question of additions and alterations to the building, equipment and additional machinery will be taken up later on. Eighteen scholarships of Rs. 5 per mensem each are to be awarded.

The details of cost during 1947-48 are as follows:—

Serial No.	Designation.	Grade.	Cost during 1947-48.		Average cost.	
			Rs.	Rs.	Rs.	Rs.
1	Superintendent	170-10-250	2,040	2,712		
2	Technical draftsman (drawing master)	70-3-130	840	1,200		
3	Lecturer	100-10-170	1,200	1,112		
4	Machine drawing teacher	60-3-75	720	855		
5	Fitter	60-3-75	720	855		
6	Smith (smithy teacher)	35-2-45	420	510		
7	Carpentry Instructor	60-3-75	720	855		
8	Manual training teacher	35-2-45	420	510		
9	Handloom Weaving Instructor	60-3-75	720	855		
10	Boiler attendant	60-3-75	720	855		
11	Electric Wireman Class Teacher	60-3-75	720	855		
12	Clerk (starting pay Rs. 30)	25-5/2-53	360	560		
13	Storekeeper (starting pay Rs. 30)	25-5/2-53	360	560		
14	Manual Assistant (Hammerman)	25-1-35	300	380		
15	Havaldar	15 fixed.	180	180		
16	Peon	15 fixed.	180	180		
17	Coolie	14	168	168		
18	Watchman	10	120	120		
19	Sweeper	14	168	168		
	Temporary additional pay		1,680			
			12,756	14,180		
	Dearness allowance		4,776			
	Contingencies—					
	Consumable Stores, lamps, stationery, light, etc.		7,000	7,000		
	18 Scholarships at Rs. 5 per mensem each		1,080	1,080		
	Non-recurrent—					
	Replacement and renewals of equipment, accessories, furniture, etc.		5,000			
			13,080	8,990		
	Total, Scheme		30,612	22,260		
					Rs.	
	Grand Total-43-Industries				Recurrent	25,612
					Non-recurrent.	5,000
					Total	30,612

47, MISCELLANEOUS DEPARTMENTS.

MINISTER IN CHARGE—HONOURABLE MR. G. D. TAPASE.

Not examined in the Finance Department.

ITEM 102. Ameliorative Measures for the improvement of Backward Classes.

(To be financed from the Special Development Fund.)

Recurrent	...	Rs. 11,85,000	Non-recurrent	...	Rs. 1,50,000
Total	...	13,35,000	Ultimate annual recurrent	...	NIL.

Remarks.—It is proposed to allot Rs. one crore for ameliorative measures for the Backward Classes, including scheduled castes, during the period of next five years. The objective is to raise the general level of education amongst the Backward Classes and make attempts to fit them to take part in the agricultural, industrial and commercial development of the Province, together with efforts to improve their general standards of health and the surroundings in which they live. It is proposed to utilise the amount of Rs. one crore for the following purposes:—

	Rs.
Education and Social	40 lakhs.
Medical	10 "
Public Health	15 "
Co-operative and Cottage Industries	35 "
Agriculture and Rural Development	100 lakhs.

Brief outlines of the schemes contemplated are given below:—

(1) *Educational Schemes.*—Literacy and educational drive, assuming the introduction of compulsory primary education for all Backward Class children between the ages of 6 and 12.

Suitable areas in each district for this purpose will be selected preferably in areas where there is a considerable population of Backward Classes. It will be necessary to provide free stationery and books, etc., for backward class primary school pupils.

(2) *Expansion of hostels.*—Existing stipends in the hostels attached to Central Primary Schools will be increased. Other measures under contemplation are:—

(1) Opening of new hostels for backward class students attached to selected Central Primary Schools. Local Authorities and Voluntary agencies will be encouraged to open special primary schools and hostels for aboriginal tribes.

(2) More monthly scholarships for backward class pupils in higher primary schools.

(3) Entertainment of organiser by each District School Board for increasing the attendance of Backward Class children in primary schools.

(4) Increase in the rate of existing stipends and provision for additional stipends for Backward Class primary teachers under training. Increase in the number of training Colleges for primary teachers will be necessary.

(5) Provision of midday meals and/or milk supplies.

(6) Extension of literacy, circulating libraries, magazines, etc., together with night school classes and adult literacy classes, including visual instruction films and the provision of centres through which the broadcasting of educational programmes could be made by wireless.

I. B.—*Secondary Education.*—Proposals under contemplation include provision for:—

(1) Free studentships for all Backward Class Boys in Secondary schools. Raising the rate of present scholarships.

(2) More scholarships for backward class pupils in Vocational and Agricultural High Schools. 50 additional sets of scholarships tenable for 2, 3, 4 years at Rs. 15 per mensem each should be provided.

(3) Raising the existing rates of scholarships and providing additional sets of scholarships for backward class pupils in secondary schools—

Middle Schools up to 700 additional sets.

High Schools up to 100 additional sets.

(4) New hostels for backward class girl students in higher primary and secondary schools, at a rate of Rs. 1 or 2 for each type of school each year.

I. C.—*Under Higher Education.*—The following proposals are under contemplation:—

(1) Additional sets of scholarships for backward class pupils at the Engineering College.

(2) Free studentships to backward class pupils in Arts, Science and Professional Colleges, including Veterinary, Medical and Law.

(3) Greater provision for distribution of lump sum scholarships for purchase of books, stationery, etc., and for payment of examination fees.

(4) Provision of scholarships for training backward class candidates in Tata Institute of Social Sciences.

(5) Provision for scholarships for backward classes overseas.

(6) Increasing the existing number of scholarships in Arts, Science and Professional Colleges by 50 per cent and raising the rate.

(7) Increase in the capitation rate of the existing hostels recognised by the Backward Class Department.

It is also proposed to construct a suitable building for the Government Backward Class Hostel at Poona, an estimated cost of Rs. 1,00,000 as the present hostel is quite unsuited and insufficient.

47, MISCELLANEOUS DEPARTMENTS—contd.

MINISTER IN CHARGE—HONOURABLE MR. G. D. TAPASE.

II. *Material Improvements—A. Facilities for Agricultural courses—*

(1) *Agricultural College, Poona.*—Provision for increase of number of scholarships with freeships for the degree course for backward class students.

(2) More scholarships for backward classes for the short courses.

(3) The number of scholarships for backward classes in Agricultural Schools at Dhulia and Devghosur to be increased.

II. *B.—Training in Professions and Trades—*

(1) *Accountancy.*—Ten students to be trained in Accountancy each year.

(2) *Secretarial Practice.*—Ten students to be trained each year in this respect.

(3) *Architecture.*—Ten scholarships for backward class pupils receiving training in Architecture.

(4) *Dentistry.*—Ten backward class students to be trained in Dentistry every year.

(5) *Drughtmanship.*—Five backward class students to be trained in this subject annually in a recognised institution.

(6) *Forestry.*—Five backward class students to be trained in this subject annually in a recognised institution.

II. *C.—Specialised jobs for women—*

(1) *Nursing.*—Provision for training suitable backward class girls, at least 10 for each district, in B. P. N. course every year.

(2) Provision of apprentice scholarships for training suitable backward class girls for making them fit for taking up jobs in Government services and firms, post office, telephone exchange work, typing, etc.

III. *Industrial Improvements—A. Training in trades—*

(1) More peripatetic training parties should be started in suitable areas for the following trades :—(a) cotton weaving schools, (b) tanning, (c) cane and bamboo work, (d) carpentry and wood turning work, (e) fibre work, (f) leather work, with proper scholarships and subsidies after training to start these cottage industries.

(2) *Industrial Multi-purpose Societies.*—One for each area for the trained workers after a period of one year to provide them with facilities for the supply of raw materials, supervision in the production of finished goods and the marketing of their products.

(3) Grain depots to be further developed into general depots providing for the needs of backward class borrowers and depots for other commodities in suitable places.

(4) Development of societies for marketing products such as leather articles prepared by backward classes and for providing them with raw materials for the purpose.

(5) Suitable subsidies for the trained candidates to start their own business.

III. *B.—Vocational Training—*

(1) Additional sets of scholarships for training of backward class candidates in technical subjects such as (a) carpentry, (b) smithy, (c) mechanical and electrical engineering, (d) radio technology, etc.

(2) Provision of apprentice scholarships in offices, industrial concerns, etc. (including pharmaceutical and textile specialisation, compounders, vaccinators, sanitary inspectors, etc.).

IV. *Agricultural Improvements—*

(1) An experiment in joint farming on co-operative lines will be tried at more suitable centres in each district.

(2) The "Premium Cow Scheme" for the breeding of cattle, for increasing milk production and promoting the dairying industry will be introduced in more villages and the backward class villagers will be encouraged and helped to take advantage of Adequate grants to the Backward Classes for taking advantage of the scheme.

(3) Central Poultry Farms be established by the R. D.

(4) Supply of seeds, manure and agricultural implements at concessional rates to the backward class agriculturists.

(5) Grants of available forest lands will be given only to the backward class villagers of that village and it will be on new tenure with nominal occupancy price.

(6) Special steps to see that Backward classes get the benefit of tenancy, Agricultural Debtors Relief Acts and other concessions granted under these Acts.

V. *Health Improvements—*

(1) Adequate provision for the extension of Village Aid Scheme will be made.

(2) Opening of Cottage Hospitals in partially excluded and backward areas 10 in the beginning.

(3) *Schemes for better housing.*—Provision for better village sites, improvement in the type of houses and proper layout of village sites and streets and open spaces, etc., are necessary for improving the backward classes. Each family will have a plot, if necessary, new gothans may be established.

VI. *House Building Societies.*—Building societies will be encouraged in selected centres in the Province.

VII. *Tegai Loans.*—Interest free loans will be granted to backward classes.

VIII. *Propaganda.*—(1) Voluntary agencies will be liberally encouraged for doing propaganda work among Backward Classes, specially for the removal of untouchability.

IX. *General.*—Adequate staff for supervising and organising various schemes will be appointed.

Implementing Harijan Bill.—Government also contemplates setting up a machinery to implement effectively the provisions of the Bombay Harijan (Removal of Social Disabilities) Bill, as soon as it is passed into Law. The

47. MISCELLANEOUS DEPARTMENTS—contd.

MINISTER IN CHARGE—HONOURABLE MR. G. D. TAPASE.

reorganisation of the Backward Class Department schemes contemplated for the uplift of the backward classes also provide for greater medical and public health relief, expansion of facilities for co-operative societies and Cottage Industries, Agriculture and rural development and other measures of economic development. Rules for grants-in-aid to voluntary associations doing concentrated work in backward class areas and carrying out much activities are being framed and the grant of substantial help to encourage such efforts is also under contemplation.

The provision required for the next year is Rs. 12,00,000 (Recurring) and Rs. 1,50,000 (Non-recurring) as shown in the accompanying statement. The expenditure on account of buildings will be debited to the head "50, Civil Works" while the expenditure on tagai loans will be debited to "Loans and Advances by Provincial Government".

Statement.

	Recurring.	Non-recurring.
Budget for 1947-48.		
(1) Supply of books, stationery, etc. for each Backward Class primary pupil in higher classes at Rs. 10 per annum	Rs. 50,000	Rs.
(2) Additional stipends—		
No. Rates. Rs.		
200 × 19 × 12 = 24,000		
House-rent—		
Places. Rate.		
15 × 15 × 12 = 2,700		
	26,700	.....
(3) Opening of 25 new hostels	50,000	.....
(4) Grants for running special primary schools for migratory labour of Kataria and other aboriginal tribes in forest areas	18,000	.....
(5) 100 additional sets of scholarships at increased rates. One set should consist of three scholarships as under—	15,000	.....
Standard V—Rs. 4 per month.		
Standard VI—Rs. 5 per month.		
Standard VII—Rs. 6 per month.		
(6) Grants-in-aid to voluntary agencies for running of special hostels attached to primary schools for aboriginal tribes children:—	Rs. 20,000 25,000 45,000	..... ..... .....
Five hostels at Rs. 4,000 each		
Non-recurring (building) grants up to Rs. 5,000 each hostel..		
(7) Appointment of Backward Class Organisers by District School Boards to supervise and increase the attendance of B. C. Children. One Organiser for each district. 11 × 1,000 approximately	11,000	.....
(8) 50 additional sets of stipends, 30 for men and 20 for women tenable for 2 and 3 years respectively	14,400	.....
(9) Provision for midday meals. Rs. 5,000 × 10 districts	50,000	.....
(10) Measures for the continuation of literacy etc. (libraries, adult classes, etc.)	5,000	.....
(11) Bad climate allowance to teachers—	Rs. 7,000 25,000 32,000	..... ..... .....
Increase		
Allowances for 500 more teachers		
(12) Prizes to teachers and pupils in the remaining 14 districts at Rs. 1,000 for each district	14,000	.....
(13) Scholarships in new Agricultural Boarding Schools (30 × 15 × 12)	5,400	.....
(14) Scholarships in craft schools	3,000	.....
Total	3,44,500	.....

47, MISCELLANEOUS DEPARTMENTS—contd.

MINISTER IN CHARGE—HONOURABLE MR. G. D. TAPASE.

	Recurring.	Non-recurring.
	Rs.	Rs.
<i>I. B.—Secondary Education.</i>		
(1) Freestudentship in Non-Government Secondary Schools (Scholarships in lieu of freestudentships may be given)	1,00,000	.....
(2) Scholarships in Vocational High Schools (12×4×15×12)	8,640	.....
(3) Additional sets of scholarships for Backward Class pupils in secondary schools— Middle School 50 additional sets and raising the existing rate of scholarship (50×3×8×12)	14,400	.....
High School 50 sets (50×4×12×12)	28,800	.....
(4) Opening of 6 new hostels for Backward Class Girls students (6×4,000)	24,000	.....
(5) Building grants	10,000	.....
Total ...	1,85,840	.....

<i>I. C.—Higher Education.</i>		
(1) 4 Sets of scholarships in the Engineering College, Poona	3,600	.....
(2) Freestudentships to Backward Class pupils in Arts, Science and Professional Colleges	12,700	.....
(3) Lump sum scholarships—further increase	15,000	.....
(4) Provision of 2 sets of scholarships in the Tata Institute of Social Sciences, Bombay (4×40×12)	1,920	.....
(5) Scholarships for Backward Class students for overseas studies 2 sets	12,000	.....
	Rs.	
(6) Increase in the number of existing scholarships (20×4×30×12)	28,800	.....
Increase in the rate of existing scholarships (56×4×5×12)	13,440	.....
(7) Increase in the existing capitation rates for providing better food, etc.	50,000	.....
Total ...	1,37,460	.....

*II. Material Improvements.**A.—Facilities for Agricultural Courses.*

(1) 4 more scholarships at Rs. 30 per month for short courses at the Agricultural College, Poona (4×30×12)	1,440	.....
(2) Additional Scholarships at the Agricultural Schools at Dhule and Dahanu:—		
Sets. Years. Rupees. Months.		
2 × 2 × 30 × 12	960	.....
Total ...	2,400	.....

II. B.—Training in Professions and Trades.

(1) 5 Scholarships for Backward Class pupils receiving training in Accountancy (5×30×12)	1,500	.....
(2) 5 Scholarships for Backward Class pupils for training in Secretarial work (5×30×12)	1,500	.....
(3) 2 Scholarships for training in Architecture (2×30×12)	720	.....
(4) 2 Scholarships for training in Dentistry (2×30×12)	3,600	.....
(5) 2 Scholarships for training in Draughtsmanship (2×30×12)	720	.....
(6) 5 Scholarships for training in Forestry (5×30×12)	1,500	.....
Total ...	10,440	.....

II. C.—Specialized jobs for women.

(1) Provision for apprentice scholarships for Backward Class Girls (10×25×12)	3,000	.....
Total ...	3,000	.....

47, MISCELLANEOUS DEPARTMENTS—contd.

MINISTER IN CHARGE—HONOURABLE MR. G. D. TAPASE.

	Recurring.	Non-recurring.
	Rs.	Rs.
III. Industrial Improvements.		
A—Training in trades.		
(1) Starting of 3 more peripatetic training parties (3 X Rs. 4,000) ...	12,000	.....
Scholarships to trainees in above parties ...	3,600	.....
Subsidy to trainees for starting industries ...	6,000	.....
(2) 5 Grain depots to be developed into multipurpose societies in suitable centres (5 X Rs. 2,000) ...	10,000	.....
Total ...	31,600	.....
B—Vocational Training.		
(1) Additional provision for Vocational training—		
20 sets X Rs. 6 x 12 ms. = 1,440	3,040	.....
10 " " 5 x 12 ms. = 600		
(2) Apprentice Scholarships (25 X Rs. 25 x 12) ...	7,600	.....
Total ...	9,640	.....
IV. Agricultural Improvements.		
(1) Supply of seeds, manure, etc., lump grant ...	10,000	.....
V. Health Improvements.		
(1) S. M. P. Centres (80) Allopathic ...	1,51,200	.....
(2) Village Aid Scheme ...	32,000	.....
(3) Touring Medicine-Cum-Propaganda Units ...	19,378	.....
Total ...	2,12,578	.....
VI. Building Societies.		
Subsidy to Backward Classes in connection with building societies ...	1,00,000	.....
VII. Types Loans.		
Interest free loans to Backward Classes to become small scale land proprietors Rs. 600 for each division ...	15,000	.....
VIII. (1) Additional grant-in-aid to voluntary agencies ...	1,00,000	.....
IX. Discretionary grant with Backward Class Officer to promote special welfare and uplift among Backward Classes ...		10,000
X. Staff :		
Grade.	Average cost per mensem.	Total per mensem.
Rs.	Rs. a. p.	Rs. a. p.
1 post of P. A. ...	300-10-400	361 2 0
1 post of Special Officer for Up Ghat Area with headquarters at Barst ...	300-10-400	361 2 0
The post of Special Officer, Thana, to be raised to Special Officer for Below Ghat Area ...	300-10-400	*120 7 0

* (N.B.—The existing pay scale of the Special Officer, Thana, is 180-13-260. Only the difference between the two scales is taken.)

47. MISCELLANEOUS DEPARTMENTS—contd.

MINISTER IN CHARGE—HONOURABLE MR. G. D. TAPASE.

	Grade.	Average cost per month.	Total per month.	Recurring.	Non-recurring.
	Rs.	Rs. a. p.	Rs. a. p.	Rs.	Rs.
X. Staff—contd.					
2 posts of Superintendents in Head Office	180-10-200	2 (230-11-0)	461 6 0	.....	.....
2 Backward Class Organisers	100-5-140 E. B.—10-200.	2 (164-11-0)	329 6 0	.....	.....
10 posts of existing Backward Class Organisers to be raised from 80-5/2-95-E. B.—5-125 grade to 100-5-140-E. B.—10-200	.....	*10 (55-3-0)	551 14 0	.....	.....
*(N.B.—This is the difference between the two scales).					
13 Clerks for 12 Organisers and for Special Officer, Surat	60-5/2-75	13 (60-13-0)	967 9 0	.....	.....
2 Clerks for Special Officers, Thana, and for Special Officer, Surat	80-5/2-95	2 (80-14-0)	170 12 0	.....	.....
14 Peons on Rs. 17	17	14 x 17	238 0 0	.....	.....
1 Head Clerk	135-5-180	163-0-0	163 0 0	.....	.....
1 Senior Clerk	80-5/2-95	89-14-0	89 14 0	.....	.....
2 Clerks	60-5/2-75	2 (60-15-0)	139 10 0	.....	.....
2 Clerks	50-5/2-55	2 (45-4-0)	90 8 0	.....	.....
			4,003 10 0 per month.		

Rs. 4,003-10-0 x 12 = Rs. 48,043-8-0 per annum.

During the first year, the actual monthly expenditure will be Rs. 2,978 and Rs. 35,738 for the year.

Total ... 35,736 0 0

XI. Construction of Government Backward Class Hostel building at Poona	.....	1,00,000
XII. Demolition and erection of the Head Office building of the Backward Class Department at Poona	.....	50,000
Total	11,98,004 or Rs. 12,00,000 in round figure	1,50,000

After deducting 15,000 for tapal loan, the net recurrent cost works out to Rs. 11,85,000.

MINISTER IN CHARGE—HONOURABLE MR. GULZARILAL NANDA.

ITEM 103. Continuance of certain additional staff in the office of the Industrial Court, Bombay.

Recurrent	Rs.	5,968	Non-recurrent	Rs.	Nil.
Total	Rs.	5,968	Ultimate annual recurrent	Rs.	Nil.

Remarks.—It has been found that the number of industrial disputes in the Province has been continually growing and consequently there has been an increase in the number of references to the Industrial Court, Bombay, under the Bombay Industrial Disputes Act, 1933. Under the proposed legislation to replace the Bombay Industrial Disputes Act the duties and functions of the Industrial Court will undergo a many fold increase not only in the volume but also in the importance of the work. The existing staff being unable to cope with this enormous volume of work Government sanctioned certain additional staff up to the end of the financial year 1946-47 and it is proposed that the additional staff should be continued for a period of three years in the first instance from the 1st April 1947, i.e., up to the end of the financial year 1949-50. The expenditure on account of pay and allowances to the staff amounts to Rs. 5,968 as shown below :—

	Rs.	Rs.
Pay of Es' establishment—		
1 Stenographer on Rs. 150-5-250	1,820	
1 Senior clerk on Rs. 100-5-120-10-220	1,220	
1 Clerk-typist on Rs. 50-5/2-90-5-140	600	
1 Despatch clerk on Rs. 50-5/2-90-5-140	600	
Temporary Additional pay	480	
		4,720
Dearness Allowance		1,248
Total		5,968

47, MISCELLANEOUS DEPARTMENTS—contd.

MINISTER IN CHARGE—HONOURABLE MR. GULZARILAL NANDA.

ITEM 104. Continuance of certain Labour Welfare Schemes in Bombay.

Recurrent	...	...	Rs. 9,952	Non-recurrent	...	...	Rs. Nil.
Total	...	...	9,952	Ultimate annual recurrent	...	...	Nil.

Remarks.—The schemes of the Nature Cure Dispensary at DeLisle Road, the Nursery School at Naigaum and the Four 'D' type Labour Welfare Centres in Bombay conducted by the Labour Welfare Department were started in 1942-43 and financed from the Special Development Fund till 1946-47. The schemes have proved useful in the Labour Welfare activities of Government and are in conformity with Government's labour policy. It is therefore proposed to continue the schemes for the year 1947-48 in the first instance and to finance them from ordinary revenue in future. The cost for the next year is estimated at Rs. 9,952 as shown below :—

(1) Nature Cure Dispensary at DeLisle Road, Bombay.

<i>Allowances, Honoraria, etc.</i> —							Rs.
Honorarium to one Doctor at Rs. 30 + Rs. 15 per mensem	...	...	...	...	...	...	540
<i>Contingencies</i> —							
Supplies and services—Purchase of medicines	...	...	...	...	...	...	1,200
							<u>1,740</u>

(2) Nursery School at Naigaum, Bombay.

<i>Pay of Establishment</i> —							Rs.
One Nursery School teacher on scale of pay Rs. 50—3—74	...	...	...	...	...	...	717
One Ayah at Rs. 25 per mensem	...	...	...	...	...	...	300
Temporary Additional pay to the Nursery School teacher and the Ayah at Rs. 10 and Rs. 5 per mensem, respectively	...	...	...	...	...	...	180
							<u>1,197</u>
<i>Allowances, Honoraria, etc.</i> —							
Dearness allowance to the Nursery School teacher and the Ayah at Rs. 26 + Rs. 24 per mensem respectively	...	...	...	...	...	...	600
<i>Non-Contract Contingencies</i> —							
Miscellaneous expenses	...	...	...	...	...	...	1,503
Supplies and Services—Equipment	...	...	...	...	...	...	500
							<u>2,003</u>
							<u>3,800</u>

(3) Four 'D' Type Centres in Bombay.

<i>Pay of Establishment</i> —							
Four Games boys at Rs. 15 per mensem	...	...	...	...	...	...	720
Temporary Additional pay at Rs. 5 per mensem	...	...	...	...	...	...	240
							<u>960</u>
<i>Allowances, Honoraria, etc.</i> —							
Dearness allowance to the four games boys at Rs. 24 per mensem each	...	...	...	...	...	...	1,152
<i>Contingencies</i> —							
<i>Non-Contract Contingencies</i> —							
Rents, Rates and Taxes	...	...	...	...	...	...	1,200
Games materials	...	...	...	...	...	...	600
Club Activities	...	...	...	...	...	...	500
							<u>2,300</u>
							<u>4,412</u>
Grand Total	...	...	...	...	...	...	<u>9,952</u>

47, MISCELLANEOUS DEPARTMENTS—contd.

MINISTER IN CHARGE—HONOURABLE MR. GULZARILAL NANDA.

ITEM 105. Continuance of certain Labour Welfare Schemes in Ahmedabad.

Recurrent	...	Rs.	15,540	Non-recurrent	...	Rs.	Nil.
Total	...	"	15,540	Ultimate annual recurrent	...	"	Nil.

Remarks.—The Schemes of the Nature Cure Dispensary and the Four 'C' type Labour Welfare Centres at Ahmedabad conducted by the Labour Welfare Department were started in 1942-43 and financed from the Special Development Fund till 1946-47. The schemes have proved useful in the Labour Welfare activities of Government and are in conformity with Government's labour policy. It is therefore proposed to continue the schemes for the year 1947-48 in the first instance and to finance them from ordinary revenue in future. The cost for the next year is estimated at Rs. 15,540 as shown below :—

(1) Nature Cure Dispensary at Ahmedabad.

	Rs.	Rs.
<i>Allowances, Honoraria, etc.—</i>		
Honorarium to one Doctor at Rs. 30 + Rs. 15 per mensem	...	540
<i>Contingencies—</i>		
Supplies and Services—Medicines	...	760
Equipment	...	250
		1,000
		1,540

(2) Four 'C' Type Centres at Ahmedabad.

Pay of Establishment—

Four Welfare organizers on scale of pay Rs. 30—3—54	...	1,713
Four cleaners at Rs. 17 per mensem each	...	816
Four part-time sewing class Mistresses at Rs. 15 + Rs. 5 per mensem each	...	960
Four part-time games teachers at Rs. 15 + Rs. 5 per mensem each	...	960
Temporary Additional pay to the full time staff at Rs. 5 per mensem	...	480
		4,929

Allowances, Honoraria, etc.—

Dearness allowance to the 8 full time members (4 Welfare Organizers and 4 Cleaners)	...	2,304
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*Contingencies—**Non-Contract Contingencies—*

Rents, Rates and Taxes	...	1,200
Books and Periodicals	...	1,200
Games materials	...	1,000
Club Activities	...	2,967
Electricity Charges	...	400
		6,767
		14,000
Grand Total	...	15,540

47, MISCELLANEOUS DEPARTMENTS—contd.

MINISTER IN CHARGE—HONOURABLE MR. GULZARILAL NANDA.

ITEM 106. Continuance of certain Labour Welfare Schemes in Sholapur.

Recurrent	...	Rs.	14,588	Non-recurrent	...	Rs.	Nil.
Total	...	"	14,588	Ultimate annual recurrent	...	"	Nil.

Remarks.—The Schemes of the Additional Specially Equipped "C" Type centre at Bhavanirishipeth (Sholapur) and the Five Medical Aid Posts at the "C" type Centres at Sholapur conducted by the Labour Welfare Department were started in 1942-43 and financed from the Special Development Fund till 1946-47. The schemes have proved useful in the Labour Welfare activities of Government and are in conformity with Government's labour policy. It is therefore proposed to continue the schemes for the year 1947-48 in the first instance and to finance them from ordinary revenue in future. The cost for the next year is estimated at Rs. 14,588 as shown below :—

(1) Additional Specially Equipped "C" Type Centre at Bhavanirishipeth, Sholapur.

Pay of Establishment—

	Rs.	Rs.
Full-time establishment—	1,608	
(One Welfare Organizer on Rs. 30 per mensem.)		
(One Games and Physical Instructor on Rs. 25 per mensem.)		
(One Nursery School Mistress and One Creche nurse on Rs. 125 per mensem each.)		
(One Ayah on Rs. 15 per mensem and one Cleaner on Rs. 14 per mensem.)		
Part-time establishment—	780	
(One sewing Class Mistress and one Canteen manager at Rs. 20 per mensem each and one medical attendant at Rs. 25 per mensem.)		
Temporary additional pay at Rs. 5 per mensem each to the 6 members of the full-time staff	360	
Allowances, Honoraria, etc.—		2,748
(Dearness allowance at Rs. 20 per mensem each to the 6 members of the full-time staff)		1,440
Contingencies—		
Non-Contract Contingencies Rents, Rates and Taxes	600	
Books and Periodicals	300	
Furniture	150	
Miscellaneous	650	
Supplies and Service Games and Nursery—		
School materials	750	
Club activities	1,000	
Creche expenses	550	
		4,000
Total		8,188

(2) Five Medical Aid Posts at "C" type Centres at Sholapur.

Allowances and Honoraria, etc.—

(Honorarium at Rs. 25 + Rs. 15 per mensem each to the five honorary doctors)	...	...	...	...	...	2,400
Contingencies—						
Medicines	...	...	...	...	Rs.	3,500
Miscellaneous	...	...	...	...		500
						4,000
Total	...					6,400
Grand Total	...					14,588

MINISTER IN CHARGE—HONOURABLE MR. M. R. DESAI.

ITEM 107. Separation of the Juvenile Branch from the Backward Class Department and its constitution into a separate Department.

Recurrent	...	Rs.	11,688	Non-recurrent	...	Rs.	4,000
Total	...	"	15,688	Ultimate annual recurrent	...	"	Nil.

Remarks.—The functions of the Juvenile Branch are mainly as follows :—

(i) Standardisation of the work under the Bombay Children Act, 1924, and guiding of the practical operation of the Act where the whole or part of it is in operation as also extension of parts II and III of the Act, dealing with destitute and victimised children, respectively, to further selected areas.

47, MISCELLANEOUS DEPARTMENT—contd.

MINISTER IN CHARGE—HONOURABLE MR. M. R. DESAI.

(ii) Inspection, guidance and maintenance of institutions viz., Remand Homes, Certified Schools, Fit Person Institutions, etc.

(iii) Organisation and systematisation of Probation and After-Care in respect of children dealt with under the Children Act, also after-care of lads released from the Borstal School, probation and supervision of offenders dealt with under the Bombay Probation of Offenders Act, 1938.

2. In 1933, Government appointed a Committee of Enquiry into the Care of destitute Children and Young Offenders. It recommended that all the miscellaneous bodies and institutions which were then dealing with destitute children and young offenders should be co-ordinated by a Central Control. Accordingly, Government established the Juvenile Branch under the Home Department in 1934. Before that, Reformatory Schools and Certified Schools were under the control of the Director of Public Instruction. The new Juvenile Branch was placed in charge of the Backward Class Officer, Province of Bombay, who was appointed Chief Inspector of Certified Schools as well.

3. The Backward Class Officer and Chief Inspector of Certified Schools now proposes that as the Juvenile Branch has expanded, it should be separated from the Backward Class Department and constituted into a separate full-fledged Department under a full-time Chief Inspector of Certified Schools. The need for separation was felt as far back as 1941, the then Chief Inspector of Certified Schools remarking that the time had come to constitute the Juvenile Branch into a separate Department. The following statistics show the increase in the work and the growth of the Juvenile Branch :—

Certified Schools and Remand Homes.

Year.				Certified Schools.	Remand Homes.	Fit Person Institutions.
1934	...	...	...	10	1	4
1946	...	...	...	24	14	42

Associations doing work under the Children Act.

Year.				Associations.	Children Act in force in
1934	...	...	...	Children's Aid Society, Bombay.	Bombay City and Bombay Suburban District.
1946	...	...	...	Children Aid Society and 11 District Probation and After-Care Associations.	Bombay City, Bombay Suburban District and 11 Districts.

Children released on licence and on probation with or without bond.

Year.				Released on licence.	Released on probation with or without bond.
1934	...	...	...	30	117
1945	...	...	...	439	483

In addition to the increase of work represented by the above statistics, the activities of the Juvenile Branch have expanded in other directions, particularly in relation to the Bombay Province Probation and After-Care Association, the Probation of Offenders Act and aid to released prisoners. These developments have inevitably increased correspondence and office work as well as the budget of the Juvenile Branch. Apart from this, the need for separation has become most pressing on account of the increase of work in the Backward Class Department itself which consists of the Criminal Tribes Branch, the Backward Class Branch and the Beggars Branch. In fact, the amalgamation of the two Departments is not only obsolete, but definitely hampers the growth of both the Juvenile Branch and the Backward Class Department, as the work has outgrown the controlling capacity of a single head. Therefore, if all the subjects pertaining to these two Departments are to be properly attended to, it is absolutely necessary to separate the Juvenile Branch from the Backward Class Department.

4. The Bombay Province Probation and After-Care Association is a central non-official body financed mainly by Government with a net-work of District Associations and affiliated societies. These bodies maintain Remand Homes and Probation Officers. They make preliminary and pre-licence inquiries and look to the after-care work of lads released on licence. The Chief Inspector of Certified Schools is the Secretary of this Association and so his office is attached to the Juvenile Branch. When separated, the office of the Association will go with the Juvenile Branch.

5. Government has administratively approved of the proposal for the separation of the Juvenile Branch. The Chief Inspector of Certified Schools has proposed that the headquarters of the new Department should be at Bombay, but, that pending the completion of arrangements for the accommodation of the Department in Bombay, it may continue to be at Poona in the present premises of the Backward Class Department and Government has agreed to it.

47, MISCELLANEOUS DEPARTMENTS—contd.

MINISTER IN CHARGE—HONOURABLE MR. M. R. DESAI.

6. The following additional staff is proposed for the new Juvenile Branch:—

Post.	Scale of Pay.	Cost during 1947-48.
(1) <i>Pay of Officers—</i>		Rs.
1. Chief Inspector of Certified Schools ...	Rs. 500—30—800	5,500
<i>Juvenile Branch.</i>		
(2) <i>Pay of Establishment—</i>		
2. One Accountant ...	Rs. 80—5/2—95	
3. One Clerk-Typist ...	Rs. 25—5/2—55	
4. One Junior Clerk ...	Rs. 25—5/2—55	
<i>Provincial Association Branch.</i>		
5. One Clerk-Typist ...	Rs. 25—5/2—55	
<i>Inferior Establishment.</i>		
6. One Naik ...	Rs. 19 per mensem.	
7. } Two peons ...	Rs. 17 per mensem each	3,225
8. }		
(3) Allowances, Honoraria ...		2,965
(4) Contingencies ...		4,000
Total ...		16,688

These posts carry dearness and war allowances and the scales of pay sanctioned are subject to revision, under the general revision of pay-scales being undertaken by Government.

7. The new Department will be designated the "Department for the Prevention of Delinquency" and, with the additional staff referred to above, will be sanctioned for a period of two years with effect from the 1st April 1947, in the first instance.

MINISTER IN CHARGE—HONOURABLE MR. GULZARIHAL NANDA.

ITEM 108. Making the full time temporary staff of the Labour Welfare Department permanent.

Recurrent ...	Rs.	Nil.	Non-recurrent ...	Rs.	Nil.
Total ...		Nil.	Ultimate annual recurrent ...		77,500

Remarks.—Most of the full time staff of the Labour Welfare Department is temporary and is being continued from time to time. Since its inception in 1939, there has been considerable expansion in the activities of the Labour Welfare Department and further expansion will take place as and when the various welfare items in the Labour programme of Government are put into effect. It is necessary that all the full time staff of the Department should now be placed on a permanent* footing which will not only provide security of service to the staff but will materially increase the efficiency of the Department by reducing turnover. It is, therefore, proposed that the following temporary staff in the Labour Welfare Department should be made permanent from 1st April 1947:—

Designation.	Number of posts.	Scale of pay.
<i>Bombay.</i>		
Accountant ...	1	100—5—160
Office Superintendent ...	1	100—5—140
Stenotypist ...	1	85—5—125
Cashier ...	1	50—5/2—90—E.B.—5—140 plus special pay of Rs. 20 per mensem.
Storekeeper ...	1	50—5/2—90—E.B.—5—140.
Typists ...	2	50—5/2—90
Clerk ...	1	50—5/2—90
Welfare Superintendents...	3	75—5—115
Nursery School Teachers	2	50—3—74
Visual Instructor ...	1	75—5—115

* This is subject to the decision on the question whether the usual 10 per cent. cut in the pays of the temporary Government servants brought on to permanent establishment should continue.

47, MISCELLANEOUS DEPARTMENTS—contd.

MINISTER IN CHARGE—HONOURABLE MR. GULZARILAL NANDA.

Designation.	Number of posts.	Scale of pay.
Assistant Operators	4	40—3—54
Cinematographer	1	75—5—115
Social worker	1	75—5—115
Social worker	1	40—3—64
Welfare Organisers	13	60—3—84 C. A. at Rs. 3 per mensem.
Motor Driver	1	60 per mensem.
Peons	7	23 per mensem each.
Watchmen	3	23 per mensem each.
Chowkidars	5	23 per mensem each.
Ayats for Nursery Schools	2	25 per mensem each.
Sweepers	3	21 per mensem each.
Additional Sweepers	4	15 per mensem each.
Cleaners	10	19 per mensem plus Rs. $\frac{1}{4}$ per mensem each.
<i>Ahmedabad.</i>		
Propaganda Supervisor	1	100—5—140
Accountant	1	85—5—125
Assistant Propaganda Supervisor	1	60—3—84
Clerk	1	50—3—74
Propaganda Inspectors	8	43—3—67
Driver	1	50 per mensem.
Operator	1	35—3—59
Labour Welfare Superintendent	1	75—5—115
Nursery School Teacher	1	35—3—59
Peons	3	18 per mensem each for two peons and Rs. 17 per mensem for the third peon.
Ayah	1	17 per mensem.
Watchman	1	17 per mensem.
Gardiner	1	20 per mensem.
Sweeper	1	14 per mensem.
Cleaner	1	17 per mensem.
<i>Sholapur.</i>		
Accounts Clerk	1	50—3—74
Clerk	1	30—3—54
Welfare Organisers	4	30—3—54
Peon	1	14 per mensem.
Cleaners	5	14 per mensem each.
Welfare Superintendent	1	50—3—74
Nursery School Teacher	1	35—3—59
Assistant Operator	1	25—1—33
Ayah	1	14 per mensem.
Sweeper	1	14 per mensem.
Watchman	1	14 per mensem.
Compounder	1	25 per mensem.
Sweeper	1	15 per mensem.
Supervisor (with preferably Health Visitor's qualifications)	1	50—3—74.
Creche Nurse	1	35—3—59.
Ayah	1	14 per mensem.
Sweeper	1	14 per mensem.
<i>Hubli.</i>		
Welfare Organiser	1	35—3—59.
Cleaner	1	13 per mensem.

47. MISCELLANEOUS DEPARTMENTS—concl.

MINISTER IN CHARGE—HONOURABLE MR. GULZARILAL NANDA.

Designation.	Number of posts.	Scale of pay.
<i>Welfare Nursery School, Bombay.</i>		
Nursery School Teacher	1	50—3—74.
Ayah	1	25 per mensem.
<i>Four 'C' types Centres, Bombay</i>		
Games Boys	4	15 per mensem each.
<i>Four 'U' types Centres, Ahmedabad.</i>		
Welfare Organisers	4	30—3—54.
Cleaners	4	17 per mensem each.
<i>Bhavanarishi Peth Centre, Sholapur.</i>		
Welfare Organiser	1	30 per mensem.
Games and Physical Inspector	1	25 per mensem.
Nursery School Teacher	1	25 per mensem.
Creche Nurse	1	25 per mensem.
Ayah	1	15 per mensem.
Cleaner	1	14 per mensem.
<i>Circulating Library Scheme.</i>		
Circulating Librarians at Sholapur	4	25 per mensem each.
Circulating Librarians at Hubli	4	25 per mensem each.

		Rs.
Grand Total—47, Miscellaneous Departments ...	Recurrent ...	12,42,736
	Non-recurrent ...	1,54,000
	Total ...	13,96,736

50, CIVIL WORKS.

MINISTER IN CHARGE—HONOURABLE DR. M. D. D. GILDER.

ITEM 109. Conversion of certain temporary and work-charged posts in the Public Works Department into permanent pensionable or temporary posts.

Recurrent	...	Rs.	71,600	Non-recurrent	...	Rs.	Nil.
Total	...	Rs.	71,600	Ultimate annual recurrent	...	Rs.	4,41,600

Remarks.—In 1943 Government made the majority of the posts of the regular temporary and work-charged subordinate establishments (both superior and inferior) in the Public Works Department permanent, as these posts fully formed part of the permanent pensionable establishment, since they had been continued annually for a long number of years. Some work-charged posts were also converted into temporary ones. Government has now decided to extend the benefits attached to the permanent establishment to a part of the posts remaining temporary and work-charged posts. After detailed examination of the reports submitted by the local officers, it is considered that 893 posts (874 on the temporary establishment and 309 on the work-charged establishment), which are at present borne either on the temporary or work-charged establishment under the local officers, satisfied the criteria laid down by Government for conversion into permanent pensionable posts.

The ultimate average cost, excluding leave and pensionary charges, of converting the work-charged posts into permanent posts will be approximately Rs. 1,28,500 per annum. In calculating the annual cost, the scales of pay which are already in existence for the corresponding permanent establishments have been taken into account. In some cases pay-scales have not yet been sanctioned. The number of such posts is 71 (5 on temporary establishment and 66 on work-charged establishment). The annual cost of Rs. 1,28,500 has, however, been arrived at after taking into account those posts for which pay-scales are yet to be sanctioned. The ultimate average cost for such posts has been calculated on the basis of pay-scales proposed by the local officers, since the pay-scales, when sanctioned, will be somewhat similar to the ones proposed by the local officers.

The ultimate recurrent cost, excluding leave and pensionary charges involved in the proposal of making 574 temporary posts permanent, amounts approximately to Rs. 2,37,200. Immediately, however, there will be no extra cost to Government due to conversion of temporary posts into permanent ones. Even taking into account pensionary and leave charges there will be some saving to Government, as the pays of the incumbents of the post will be subjected to a percentage reduction on their appointment to the permanent establishment in accordance with the general orders of Government. In the case of work-charged establishment, pay is debited to the head "Works", whereas the pay in the case of permanent and temporary establishment is debited to the minor head "Establishment". On conversion of work-charged establishment into permanent and temporary establishment there will be increase in cost under the minor head "Establishment" with a corresponding decrease under "Works" expenditure.

There will be some ultimate recurrent cost on account of leave and pensionary charges of both the temporary and work-charged subordinates proposed to be made permanent. This is estimated to amount to Rs. 75,900 (Rs. 47,200 for pensionary charges and Rs. 28,600 for leave charges) per annum ultimately.

As the pay of temporary or work-charged men brought on to the permanent establishment is reduced by 10 per cent. (or 6½ per cent.) ent, there will be considerable saving, which will counterbalance to some extent the extra costs involved in the proposal.

It is also proposed that 457 members of the work-charged establishment should be brought on to the temporary establishment. The annual cost, including leave charges of Rs. 3,500, on account of bringing these men on to the temporary establishment will be Rs. 71,600. As these subordinates are being brought on to the temporary establishment, there is no pensionary liability to Government.

ITEM 110. Conversion of first clerks' posts in Sub-divisional Offices into higher grade posts.

Recurrent	...	Rs.	7,100	Non-recurrent	...	Rs.	Nil.
Total	...	Rs.	7,100	Ultimate annual recurrent	...	Rs.	68,600

Remarks.—The sanctioned pay-scale for clerks in sub-divisional offices is Rs. 25-5/2-65, which is the lowest clerical grade in the Public Works Department. In the absence of higher grade posts, senior clerks with experience of accounts work in Divisional Offices cannot be posted to sub-divisional offices. This has led to an unsatisfactory condition in regard to the accounts work in sub-divisional offices. Initial accounts are primarily compiled in sub-divisional offices, and it is of vital importance that these accounts should be kept in a correct and complete form, if any objections are to be eliminated to the utmost extent possible. This can be done only by posting to sub-divisional offices senior clerks in higher grades having experience of accounts work in divisional offices. It is, therefore, proposed to convert the first clerks' posts in the grade of Rs. 25-5/2-65 in sub-divisional offices into posts in the higher grade of Rs. 70-5-95 and Rs. 95-5-115. The incumbents of posts in the grade of Rs. 95-5-115 are called senior accounts clerks. The present total number of posts affected by this proposed conversion are about 118 one-third of which will be raised to the grade of senior accounts clerks required for the sub-divisional offices having heavier accounts work than the rest, for which the remaining two-third posts will be converted into the grade of Rs. 70-5-95. The ultimate extra average cost on account of this conversion scheme would be about Rs. 68,600 per annum.

50. CIVIL WORKS—contd.

MINISTER IN CHARGE—HONOURABLE DR. M. D. D. GILDER.

ITEM 111. Special pay of Overseers in administrative and divisional offices.

Recurrent	...	Rs.	11,000	Non-recurrent	...	Rs.	Nil.
Total	...	"	11,000	Ultimate annual recurrent	...	"	12,000

Remarks.—Members of the Subordinate Service of Engineers who are called Overseers are generally meant to hold sectional charges and to look after new construction and repairs or irrigation management. The duties of Overseers engaged in divisional and administrative offices on technical work such as preparation or scrutiny of projects, etc., are quite different from the normal out-door work in the offices of subordinates holding sectional charges. The work is definitely more arduous and responsible and hence selected subordinates having sound theoretical knowledge and practical experience are appointed to the posts in question. According to Bombay Civil Services Rule 9 (49), special pay is granted for the specially arduous nature of the duties or for a specific addition to the work or responsibility. It is therefore proposed to grant a special pay of Rs. 20 per mensem to Overseers in divisional and administrative offices. Out of the total sanctioned number of Overseers' posts (including those in the Project Organisation) which aggregate over 700, the number of subordinates eligible for the special pay will be about 50 at present and the extra cost involved would amount to Rs. 12,000 per annum.

		Rs.	
Grand Total—50, Civil Works	...	Recurrent	89,700
	...	Non-recurrent	Nil.
	...	Total	89,700

51, BOMBAY DEVELOPMENT SCHEME.

MINISTER IN CHARGE—HONOURABLE DR. M. D. D. GILDER.

ITEM 112. Improvements to Development Department Chawls at the four centres in Bombay.

Recurrent	...	Rs.	Nil.	Non-recurrent	...	Rs.	1,17,684
Total	...	..	1,17,684	Ultimate annual recurrent	...	..	Nil.

Remarks.—The provision is intended for the execution of the following works:—

Name of work.	Estimated cost.
	Rs.
(i) Providing certain number of general washing places in the Development Department Chawls at four centres	77,616
(ii) Providing downtake pipes in the Development Department Chawls at four places	40,063

Revised administrative approval has been accorded to these works recently. They are considered to be of very urgent nature in the interest of public health and sanitary conditions of chawls and their construction is long overdue. They are also likely to get a good standard before the other agencies employing large labour.

			Rs.
Grand Total—51, Bombay Development Scheme	{	Recurrent	Nil.
		Non-recurrent	1,17,684
		Total	1,17,684

55. SUPERANNUATION ALLOWANCES AND PENSIONS.

MINISTER IN CHARGE—HONOURABLE MR. V. L. MEHTA.

ITEM 113. Increase in grant for the Compassionate Fund.

Recurrent	...	Rs. 15,000	Non-recurrent	...	Rs. Nil.
Total	...	15,000	Ultimate annual recurrent	...	15,000

Remarks.—An annual provision of Rs. 9,000 including Rs. 2,000 for compassionate fund allowance used to be made in the budget for the grant of compassionate gratuities to the dependants of deceased Government servants left in indigent circumstances through the premature death of the Government servants upon whom they depended for support. This grant has been supplemented temporarily for three years from 1944-45 with an additional annual grant of Rs. 6,000 raising the total annual provision to Rs. 15,000. Government has found that even this amount is inadequate to grant sufficient relief to the families of deserving Government servants as several applications have to be rejected and, even in very deserving cases, sometimes nominal amounts have had to be paid for want of sufficient funds. In view of the increased number of applications for gratuities and the greater distress caused on account of the increased cost of living, Government has decided to supplement the abovementioned provision by raising it to Rs. 24,000. The provision was raised by Rs. 6,000 for three years only in 1944-45. The next year's provision is therefore Rs. 9,000 only. It is accordingly proposed to increase the provision by Rs. 15,000 (from Rs. 9,000 to Rs. 24,000) the grant being non-cumulative that is to say the unspent balance, if any, at the end of the year, will lapse to Provincial revenues.

							Rs.
Recurrent	...	...	...	...	...	...	15,000
Non-recurrent	...	...	...	...	...	...	Nil.
Total							15,000

			Rs.
Grand Total—55, Superannuation ...	{	Recurrent ...	15,000
		Non-recurrent ...	Nil.
		Total ...	15,000

56. STATIONERY AND PRINTING—GOVERNMENT CENTRAL PRESS, BOMBAY.

MINISTER IN CHARGE—HONOURABLE MR. G. D. TAPASE.

ITEM 114. Creation of posts of Rollerman and sweepers at Government Central Press, Bombay.

Recurrent	...	Rs.	6,072	Non-recurrent	...	Rs.	Nil.
Total	...	"	6,072	Ultimate annual recurrent	...	"	Nil.

Remarks.—Owing to the redistribution of the Printing Work between Yeravda Prison Press and the Government Central Press in 1928, nine posts of Galley Pressmen in the Galley Press Section of the Government Central Press were abolished. There has since been an enormous increase in the work at the Government Central Press necessitating the creation of new posts—5 Rollermen in the scale of Rs. 29—1—34 and four sweepers on Rs. 25 per mensem each for one year in the first instance. The provision required to be made for the year 1947-48 is Rs. 6,072.

				Rs.	
Grand Total—56, Stationery and Printing	{	Recurrent	...	6,072	
		Non-recurrent	...	Nil.	
		Total	...	6,072	

57, MISCELLANEOUS.

MINISTER IN CHARGE—HONOURABLE MR. G. D. VARTAK.

ITEM 115. Grant-in-aid to the Bombay Municipality for general purposes.

Recurrent	...	Rs. Nil.	Non-recurrent	...	Rs. 30,00,000
Total	...	30,00,000	Ultimate annual recurrent	...	Nil.

Remarks.—The Bombay Municipal Corporation has represented to Government that the Municipality is faced with a deficit of about Rs. 47 lakhs for the next financial year. Legislation is contemplated to empower the Municipality to increase the existing rates of Town Duties on some items, and to add to the list of items on which Town Duty can be levied, but it will not be possible for the Municipality to make the increases immediately or meet the full deficit from this source alone. Government has decided to appoint a Committee to examine the question of placing the finances of the Municipality on a more stable basis and, in particular, the need, if any, for re-adjustment of resources as between the Municipality and Government. Meanwhile, it is considered necessary to assist the Municipality to meet its obligations and balance its budget. It is, therefore, proposed to make a non-recurring grant of Rs. 30 lakhs to the Municipality during the next year.

				Rs.
		Recurrent	...	Nil.
		Non-recurrent	...	30,00,000
		Total	...	30,00,000
Grand Total—57, Miscellaneous	...			
		Recurrent	...	56,63,601
		Non-recurrent	...	58,41,309
Grand Total of all Heads charged to revenue (excluding new Major Works).		Total	...	1,15,04,910

**LIST OF NEW MAJOR WORKS PROVIDED IN THE BUDGET FOR 1947-48 (EXCLUDING THOSE
PERTAINING TO POST-WAR RECONSTRUCTION AND DEVELOPMENT PROGRAMME)**

Abstract of New Major Works under the Head "50, Civil Works".

								Expenditure during 1947-48.
								Rs.
(i) Civil Buildings—								
Education	...	...	...	...	...	...	...	1,32,000
Medical	...	...	...	...	...	...	...	54,000
Miscellaneous Departments	...	...	...	...	...	...	...	40,300
Total—Civil Buildings								2,26,300
(ii) Communications	...	...	...	...	...	...	...	2,72,000
Total—Buildings and Communications								4,98,300

List of New Major works under "50, Civil Works" for 1947-48.

Works (Ordinary).

1948 No.	Executive Division.	Locality.	Name of work.	Amount of estimate.	Proposed provision.	Remarks.
				Rs.	Rs.	
<i>Education</i>						
<i>(Educational Department).</i>						
1	Khandesh ... Jalgaon	...	Construction of farm buildings for the G. S. Agricultural High School, Jalgaon.	95,218	95,200	In 1941, the Director of Agriculture suggested in his report on the requirements of the Government Agricultural High Schools that after acquiring suitable land for school farm the farm buildings of the type recommended by him should be provided. The land for this school has since been acquired and the plans and the estimates, amounting to Rs. 19,277 were approved by Government in 1942 for the construction of farm buildings. They, however, had to be revised subsequently and the revised estimate amounts to Rs. 95,218. For the successful working of the Agricultural High School, the farm buildings have to be put up as early as possible.
2	Satara ... Satara	...	Construction of farm buildings for the Government Agricultural High School, Satara.	36,875	36,800	The Director of Agriculture had suggested to provide suitable farm buildings of the type recommended by him for the Government Agricultural High School, Satara. Government have approved administratively the plans and the estimates, latter amounting to Rs. 36,875 for the farm buildings of the Agricultural High School, Satara. For the successful working of the Agricultural High School the farm buildings have to be put up as early as possible.
<i>Medical (General Department).</i>						
3	Presidency.	Bombay ...	Providing a Surface Storage tank, pipes and fittings and a pump house in the compound of the St. George's Hospital, Bombay.	54,754	54,000	The work is approved administratively. Great difficulty is experienced by the Hospital authorities in the matter of supply of water as the existing storage tanks do not fill to the full capacity due to low pressure in the Municipal mains. It is therefore necessary to provide a R. O. C. Storage tank of 25,000 gallons and a Central tank of 10,000 gallons with necessary pipe connections and fittings for distribution of water for the Hospital use during the hour of lower pressure. Provision for a pump house for electrically driven pumping sets is also included.
<i>Miscellaneous Departments.</i>						
<i>(Home Department).</i>						
4	Poona ... Poona	...	Construction of quarters for Jamadars, Havildars and Peons at the Yeravda Industrial School.	40,307	40,300	The work has been approved administratively for a lesser amount in July 1941 and the estimate is being revised. The existing quarters are very small; ill-ventilated and unhealthy. They are insufficient as five peons are living outside the School and they are being paid an house-rent allowance.
<i>Communications (Public Works Department).</i>						
5	Sholapur ... Sholapur	...	Modernising the surface of mile 148/2 to 150/1 of the Poona Sholapur Road cement concrete for full width.	1,61,209	80,000	The work has been administratively approved and technically sanctioned. The work, though urgent, was postponed on account of the war. The road was subjected to heavy military and civil traffic. The present water bound surface is not able to cope up with these heavy traffic conditions and it is considered necessary to provide a 5' thick cement concrete slab for full width of 50' over the existing water bound surface.
6	Nasik ... Nasik	...	Improvements to drain No. 48 in mile No. 16/3 of Khandesh Nizams Frontier Road.	22,124	22,000	The work has been administratively approved. The drain having two spans of 15' was washed away during the heavy rains of 1944 due to insufficient waterway. The construction of a new drain with suitably increased waterway is considered urgent and necessary.
7	Ahmednagar.	Poona Nagar Road Miles 73 and 74.	Providing cement concrete slab 5' thick and 30 feet wide in mile No. 73 and 74 of Poona-Nagar Road.	1,70,275	1,70,000	The work has been administratively approved and technically sanctioned. Out of this portion of the road, portions for about 8' on either side have rutted very badly due to want of proper foundations. A traffic census was taken in May 1945 in mile 73/4 at the centre portion proposed to be concreted and it is found that the intensity of traffic on the road is very high. The work is considered urgent and necessary.